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Regulations

TITLE 4—ACCOUNTS

Chapter I—General Accounting Office

[Rev. Admin. Order 33]

PART 12—DESIGNATIONS OF EMPLOYEES TO ACT AS OR FOR THE COMPTROLLER GENERAL OF THE UNITED STATES

MARCH 1, 1946.

Administrative Order No. 33, dated June 29, 1944, and Supplement No. 1 thereto, are hereby rescinded.

By virtue of and pursuant to the authority vested in me by a provision in the Independent Offices Appropriation Act, 1945, 58 Stat. 371, the following order is hereby issued.

§ 12.1 *Designations of employees to act as Comptroller General of the United States.* I hereby designate J. C. McFarland, the General Counsel of the General Accounting Office, or in his absence E. L. Fisher, in his capacity as Acting General Counsel, to act as Comptroller General of the United States during the absence or incapacity of the Comptroller General and the Assistant Comptroller General, or during a vacancy in both of such offices; also, I hereby designate Dudley W. Bagley, the Executive Officer of the General Accounting Office, to act as Comptroller General of the United States during the absence or incapacity of the Comptroller General, the Assistant Comptroller General, J. C. McFarland, and E. L. Fisher. (58 Stat. 371)

[SEAL] LINDSAY C. WARREN,
Comptroller General, of the United States.

[F. R. Doc. 46-3251; Filed, Mar. 1, 1946; 10:48 a. m.]

TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 54—ANNUAL AND SICK LEAVE REGULATIONS

BREAK IN SERVICE

The regulations under this part (9 F.R. 15031) are amended as follows:

§ 54.1 *Definitions.* * * *

(g) "Break in service" means separation from the Federal service for a period of ninety or more calendar days.

By the United States Civil Service Commission.

[SEAL] H. B. MITCHELL,
President.

MARCH 1, 1946.

[F. R. Doc. 46-3249; Filed, Mar. 1, 1946; 10:14 a. m.]

TITLE 7—AGRICULTURE

Chapter VIII—Production and Marketing Administration (Sugar Branch)

PART 802—SUGAR DETERMINATIONS

WAGE RATES FOR PERSONS EMPLOYED IN PRODUCTION, CULTIVATION, OR HARVESTING OF SUGARCANE IN HAWAII DURING 1946

Pursuant to subsection (b) of Section 301 of the Sugar Act of 1937, as amended, the following determination is hereby issued:

§ 802.34i *Fair and reasonable wage rates for persons employed in the production, cultivation, or harvesting of sugarcane in Hawaii during the calendar year 1946.* The requirements of subsection (b) of section 301 of the Sugar Act of 1937, as amended, shall be deemed to have been met with respect to the production, cultivation, or harvesting of sugarcane in Hawaii during the calendar year 1946 if all persons employed on the farm during that period in the production, cultivation, or harvesting of sugarcane shall have been paid in full for all such work and shall have been paid wages therefor at rates as follows:

(a) Wage rates in cash as agreed upon between the producer and the laborer but not less than the following:

(1) *On a time basis.*

	Wage per hour (cents)
Adult[1] males and adult females employed on all islands except the island of Hawaii	43½
Adult males and adult females employed on the island of Hawaii	41
Workers between 14 and 18 years of age	34

[1] For purposes of this section adults shall include individuals who have reached their 18th birthday. Maximum hours of employment for workers between 14 and 16 years of age shall not exceed 8 hours per day.

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FEDERAL REGISTER

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Provided, however, That in cases of individuals whose earning capacity is impaired by old age or physical or mental deficiency or injury, a producer will be deemed to have complied with this section if, pursuant to agreement between the producer and the laborer, he has paid wages of more than 34 cents per hour or, pursuant to the Hawaii Wage and Hour Law, he has paid less than 34 cents per hour.

(2) *On a piece rate basis.* The piece rate for any operation shall be as agreed upon between the producer and laborer: *Provided, however,* That the piece rate for comparable work shall be the same for all workers: *And provided further,* That the average earnings per hour for the time involved on each separate unit of work for which a piece rate is agreed upon shall be not less than the applicable hourly rate specified under subparagraph (1) of this paragraph.

(b) *General provisions.* (1) In addition to the cash wages specified in this section the producer shall furnish the laborer without charge the perquisites customarily furnished by him such as a house, garden plot, and similar incidentals.

(2) The producer shall not reduce the wage rates to laborers below those determined herein through any subterfuge or device whatsoever.

(Sec. 301, 50 Stat. 909; 7 U.S.C. 1131)

Issued this 1st day of March 1946.

[SEAL] CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 46-3309; Filed, Mar. 1, 1946; 11:30 a. m.]

TITLE 21—FOOD AND DRUGS

Chapter I—Food and Drug Administration

PART 141—TESTS AND METHODS OF ASSAY FOR ANTIBIOTIC DRUGS

MISCELLANEOUS AMENDMENTS

By virtue of the authority vested in the Federal Security Administrator by the provisions of section 507 of the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040ff, 21 U.S.C. 301 et seq., as amended by Public Law 139, 79th Cong., 1st Sess., July 6, 1945), the regulations for tests and methods of assay for antibiotic drugs (10 F.R. 11478–11485), as amended, are hereby further amended as indicated below:

1. Section 141.1 (g) (2), last paragraph, is amended by adding the following two sentences at the end thereof, "The error of the assay using the ratio of doses 2 to 1 is estimated by using the monograph (Chart 2) in the same manner as described for the 4 to 1 ratio of doses. However, the resultant error of the assay derived in this manner must be divided by 2 to give the correct error of the assay for the 2 to 1 ratio of doses."

2. Section 141.5, second line, is amended by striking the semicolon and the word "moisture" and inserting therefor "(a) *Moisture.*", and adding the following new subparagraphs:

(b) *pH.* Dilute the sample to be tested with carbon dioxide free distilled water so that the resulting solution contains 5000 units per ml. Determine the pH of this solution at 25° C. using a pH meter equipped with a glass and a calomel electrode.

(c) *Clarity.* Add to the sample by means of a thoroughly cleansed hypodermic needle and syringe enough of the diluent to produce a solution containing 10,000 units per ml. The resulting solution must be substantially free of any turbidity or undissolved material which can be detected readily without accessory magnification (except such optical correction as may be required to establish normal vision), when the solution is examined against a black and white background with a bright light from a 100 watt lamp or equivalent lighting.

3. Section 141.9 (b) is amended so as to read;

(b) *Moisture.* Proceed as described in § 141.5 (a).

4. Section 141.11 (a), is amended by inserting at the end thereof "(a) and (b)" so that the last sentence will read; "Proceed as directed in §§ 141.1, 141.2, 141.4, and 141.5 (a) and (b)."

5. Section 141.12 (b), second line, is amended by inserting "(a)" after "§ 141.5" so as to make this reference read "§ 141.5 (a)".

6. Section 141.13 (c) is amended so as to read;

(c) *Moisture.* Proceed as directed in § 141.5 (a).

7. Three new sections, 141.14, 141.15, and 141.16, are added as follows:

§ 141.14 *Penicillin with vasoconstrictor*—(a) *Calcium penicillin.* Proceed as directed in §§ 141.1, 141.2, 141.3, 141.4, and 141.5 (a) and (b).

§ 141.15 *Penicillin for surface application*—(a) *Calcium penicillin.* Proceed as directed in §§ 141.1, 141.4, 141.5 (a) and (b).

(b) *Microorganism count.* Accurately weigh approximately 0.5 gram in a small test tube and add sufficient sterile penicillinase contained in a total volume of 2 ml to inactivate the penicillin present. Let stand 1 hour. Thoroughly shake the mixture and transfer, aseptically, the entire amount to a sterile Petri dish. Pour into the Petri dish 20 ml of nutrient agar, described in § 141.1 (b) (1), which has been melted and cooled to 48° C. Thoroughly mix, allow the agar to solidify, invert the Petri dish, and incubate for 48 hours at 37° C. Count the number of colonies appearing on the plates and calculate therefrom the number of viable microorganisms per gram.

(c) *Moisture.* Proceed as directed in § 141.5(a).

§ 141.16 *Tablets alum precipitated penicillin*—(a) *Potency.* Proceed as directed in § 141.9(a).

(b) *Moisture.* Proceed as directed in § 141.5(a).

The foregoing amendments shall become effective on the date of the publication of this order in the FEDERAL REGISTER.

(Sec. 507, 21 U.S.C. 301 et seq.)

Dated: March 1, 1946.

[SEAL] MAURICE COLLINS,
Acting Administrator.

[F. R. Doc. 46-3326; Filed, Mar. 1, 1946; 11:48 a. m.]

PART 146—CERTIFICATION OF BATCHES OF PENICILLIN-CONTAINING DRUGS

MISCELLANEOUS AMENDMENTS

By virtue of the authority vested in the Federal Security Administrator by the provisions of section 507 of the Federal Food, Drug, and Cosmetic Act (52 Stat. 1040 ff. 21 U.S.C. 301 et seq., as amended by Public Law 139, 79th Cong., 1st Sess., July 6, 1945), the regulations for the certification of batches of penicillin-containing drugs (10 F.R. 11227), as amended, are hereby further amended as indicated below:

1. Section 146.24 (a) is amended by deleting "and" at the end of subparagraph (4), substituting a semicolon for the period at the end of subparagraph (5), and adding the two following new subparagraphs:

(6) Its pH in aqueous solution of 5,000 units per milliliter is not less than 5.5 and not more than 7.5; and

(7) Its solution in water for injection U. S. P., dextrose injection 5% U. S. P. or physiological salt solution U. S. P., prepared by adding 10,000 units per milliliter, is of such clarity that it is substantially free of any turbidity or undissolved material.

2. Section 146.24 (d) (1), second sentence, fifth line, is amended by deleting "and" before the word "moisture" and inserting after such word "pH and clarity,".

3. Section 146.25 (d) (2) (ii), is amended by deleting the period at the end thereof, substituting a comma therefor, and adding "and pH."

4. Section 146.26 (a), fifth sentence, fourth line, is amended by deleting the word "and" before the figure (4), and inserting after such figure "and (7)".

5. Section 146.26 (d) (2) (ii), is amended by deleting the period at the end thereof, substituting a comma therefor, and adding "pH."

6. Section 146.27 (a), fourth sentence, fifth line, is amended by deleting the word "and" before the figure (4) and inserting after such figure "and (7)."

7. Section 146.27 (a), fifth sentence, second line, is amended by deleting the words "buffer substance, diluent, binder, and lubricant" and inserting therefor "other substance,".

8. Section 146.27 (d) (2) (ii), is amended by deleting the period at the end thereof, substituting a comma therefor, and adding "pH."

9. Section 146.28 (a), third sentence, fourth line, is amended by deleting the word "and" before the figure (4) and inserting after such figure "and (7)".

10. Section 146.28 (d) (2) (ii), is amended by deleting the period at the end thereof, substituting a comma therefor, and adding "pH."

11. Section 146.29 (a), second sentence, fifth line, is amended by deleting the word "and" before the figure (4), substituting a comma therefor, and inserting after such figure "and (7)".

12. Section 146.29 (d) (2), last line, is amended by deleting "and" before the word "moisture", substituting a comma for the period at the end of the sentence, and adding "and pH."

13. Section 146.30 (a), third sentence, fifth line, is amended by deleting the word "and" before the figure (4) and inserting after such figure "and (7)".

14. Section 146.30 (c) (2) (ii) is amended so as to read "The statement 'Caution: To be dispensed only by or on the prescription of a physician'—'dentist'—'physician or dentist'; and".

15. Section 146.30 (d) (2) (ii), is amended by deleting the period at the end thereof, substituting a comma therefor, and adding "pH."

16. Section 146.31 (a), fourth sentence, fourth line, is amended by deleting the word "and" before the figure (4), and inserting after such figure "and (7)".

17. Section 146.31 (c) (2) (ii) is amended by striking the semi-colon after the word "physician", and inserting "—'dentist'—'physician';".

18. Section 146.31 (d) (2) (ii), is amended by deleting the period at the end thereof, substituting a comma therefor, and adding "pH."

19. Three new sections, §§ 146.32, 146.33, and 146.34, are added as follows:

§ 146.32 *Penicillin with vasoconstrictor; penicillin with _____ (the blank being filled in with the common or usual name of the vasoconstrictor)*—(a) *Standards of identity, strength, quality and purity.* Penicillin with vasoconstrictor is a packaged combination of one immediate container of calcium penicillin and one immediate container of an aqueous solution of a vasoconstrictor. Such calcium penicillin conforms to the standards prescribed

therefor by § 146.24 (a), and is of such quantity that when dissolved in such solution the potency thereof is not less than 500 units per milliliter after it has been kept for seven days at a temperature of 15° C. (59° F.). Such solution contains buffering salts to produce, after the penicillin has been dissolved in it, an isotonic solution of pH 6, ±0.2, and a preservative which prevents growth of microorganisms. Each buffering salt and preservative used, if its name is recognized in the U. S. P. or N. F., conforms to the standards prescribed therefor by such official compendium.

(b) *Packaging.* The immediate container of the calcium penicillin and the immediate container of the aqueous solution of vasoconstrictor shall be tight containers as defined on page 6 of the U. S. P. The immediate container of the calcium penicillin shall be sterile at the time of filling and closing, shall be so sealed that the contents cannot be used without destroying the seal, and shall be of such composition as will not cause any change in the strength, quality, or purity of the contents beyond any limit therefor in applicable standards, except that minor changes so caused which are normal and unavoidable in good packaging, storage, and distribution practice shall be disregarded.

(c) *Labeling.* Each package of penicillin with vasoconstrictor shall bear on its label or labeling, as hereinafter indicated, the following:

(1) On the outside wrapper or container and on the immediate container of the calcium penicillin:

(i) The batch mark;

(ii) The number of units in such container; and

(iii) The statement "Expiration date ----------," the blank being filled in with the date which is 18 months after the month during which the batch was certified.

(2) On the outside wrapper or container and on the immediate container of the aqueous solution of the vasoconstrictor:

(i) A statement giving the method of dissolving the calcium penicillin in the solution;

(ii) The potency per milliliter after the calcium penicillin has been dissolved therein;

(iii) The statement "Store in refrigerator not above 15° C. (59° F.)," or "Store below 15° C. (59° F.)";

(iv) "Warning—not for injection, to be administered only by a physician"; and

(v) The conditions under which the solution should be stored, including a reference to its instability when stored under other conditions and the statement, "The solution may be kept in refrigerator for one week without significant loss of potency."

(3) On the outside wrapper or container:

(i) The statement "To be dispensed only by or on the prescription of a physician"; and

(ii) A reference specifically identifying a readily available medical publication containing directions and precautions (including contraindications and possible sensitization) adequate for the use of penicillin with vasoconstrictor by physicians; or a reference to a brochure or other printed matter containing such directions and precautions, and a statement that such brochure and printed matter will be sent to physicians on request.

(d) *Requests for certification; samples.* (1) In addition to complying with the requirements of § 146.2, a person who requests certification of a batch of calcium penicillin for inclusion in such combination shall submit with his request a statement showing the batch mark of the calcium penicillin, the number of packages thereof in such batch, the number of units in the immediate container thereof, and (unless it was previously submitted) the date on which the latest assay of the calcium penicillin included in such combination was completed, the quantity of each ingredient used in making the solution of the vasoconstrictor, and a statement that such solution conforms to the requirements prescribed therefor by this section.

(2) Except as otherwise provided in subparagraph (4) of this paragraph, such person shall submit in connection with his request results of the tests and assays listed after each of the following, made by him on an accurately representative sample of:

(i) The calcium penicillin; potency, sterility, toxicity, pyrogens, moisture, pH and clarity.

(ii) The solution after the calcium penicillin has been dissolved therein; potency.

(3) Except as otherwise provided in subparagraph (4) of this paragraph, such person shall submit in connection with his request, in the quantities hereinafter indicated, accurately representative samples of the following:

(i) The calcium penicillin; one package for each 5,000 packages in the batch, but in no case less than 5 packages or more than 12 packages, collected by taking single packages at such intervals throughout the entire time of packaging the batch that the quantities packaged during the intervals are approximately equal.

(ii) In case of an initial request for certification, or when any change is made in the composition of such solution, 5 packages of the solution included in the combination.

(4) No result referred to in subparagraph (2) (i) of this paragraph, and no samples referred to in subparagraph (3) (i) of this paragraph, are required if such result or sample has been previously submitted.

(e) *Fees.* The fee for the services rendered with respect to each batch of calcium penicillin for inclusion in combination with vasoconstrictor under this part shall be:

(1) $3.00 for each immediate container submitted in accordance with paragraph (d) (3) of this section, or $1.00 if no such sample is submitted; and

(2) If the Commissioner considers that investigations, other than examination of such packages, are necessary to determine whether or not such batch complies with the requirements of § 146.3 for the issuance of a certificate, the cost of such investigations.

The fee prescribed by subparagraph (1) of this paragraph shall accompany the request for certification unless such fee is covered by an advanced deposit maintained in accordance with § 146.8 (d).

§ 146.33 *Penicillin for surface application*—(a) *Standards of identity, strength, quality, and purity.* Penicillin for surface application is calcium penicillin and one or more of the diluents sodium chloride, milk sugar, sodium citrate and dextrose. Its content of viable microorganisms is not greater than is consistent with good pharmaceutical manufacturing practice. The calcium penicillin used conforms to the standards prescribed therefor by § 146.24 (a), except subparagraphs (1), (2), (4) and (7) thereof, but its potency is not less than 300 units per milligram. Each diluent conforms to the standards prescribed therefor by the U. S. P.

(b) *Packaging.* Unless the penicillin for surface application is enclosed in foil or plastic film and such enclosure complies with the definitions of tight container on page 6 of the U. S. P., except the provision that it shall be capable of tight reclosure, the immediate container shall be a tight container as so defined. The composition of the immediate container, or of the foil or film enclosure, shall be such as will not cause any change in the strength, quality, or purity of the contents beyond any limit therefor in applicable standards, except that minor changes so caused which are normal and unavoidable in good packaging, storage, and distribution practice shall be disregarded. Each immediate container (except when its content is two or more foil or film enclosures) and each foil or film enclosure shall contain not less than 10,000 units or more than 50,000 units and shall be so sealed that the contents cannot be used without destroying such seal.

(c) *Labeling.* Each package of penicillin for surface application shall bear, on its label or labeling as hereinafter indicated the following:

(1) On the outside wrapper or container and the immediate container:

(i) The batch mark;

(ii) The number of units in the immediate container or in each foil or film enclosure therein, and the number of such foil or film enclosures;

(iii) The statement "Expiration date --------", the blank being filled in with the date which is twelve months after the month during which the batch was certified; and

(iv) In case the drug is not sterile, the statement "Not sterile—not for injection—not to be used in deep wounds or body cavities."

(2) On the outside wrapper or container:

(i) The statement "Store in refrigerator not above 15° C. (59° F.)", or "Store below 15° C. (59° F.)";

(ii) If two or more such immediate containers or foil or film enclosures are in such package, the number of such containers or foil or film enclosures therein and the number of units in each;

(iii) The statement "Caution: To be dispensed only by or on the prescription of a physician.";

(iv) The conditions under which solutions of penicillin for surface application should be stored, including a reference to their instability when stored under other conditions, and the statement "The solution may be kept in refrigerator for one week without significant loss of potency."; and

(v) A reference specifically identifying a readily available medical publication containing directions and precautions (including contraindications and possible sensitization) adequate for the use of penicillin for surface application by physicians; or a reference to a brochure or other printed matter containing such directions and precautions, and a statement that such brochure or printed matter will be sent to physicians on request.

(d) *Requests for certification; samples.* (1) In addition to complying with the requirements of § 146.2, a person who requests certification of a batch of penicillin for surface application shall submit with his request a statement showing the batch mark, the number of packages of each size in such batch, the batch mark and (unless it was previously submitted) the date on which the latest assay of the calcium penicillin used in making such batch was completed, the number of units in each immediate container or foil or film enclosure, the quantity of each ingredient used in making the batch, the date on which the latest assay of the drug comprising such batch was completed, and that the sodium chloride, milk sugar, sodium citrate and dextrose used in making such batch conform to the standards prescribed therefor by the U. S. P.

(2) Except as otherwise provided in subparagraph (4) of this paragraph, such person shall submit in connection with his request results of the tests and assays listed after each of the following, made by him on an accurately representative sample of:

(i) The batch; average potency per immediate container or foil or film enclosure, moisture, micro-organism count.

(ii) The calcium penicillin used in making the batch; potency, toxicity, moisture and pH.

(3) Except as otherwise provided by subparagraph (4) of this paragraph, such person shall submit in connection with his request, in the quantities hereinafter indicated, accurately representative samples of the following:

(i) The batch; one immediate container or, if the drug is packed in foil or film enclosures, one such enclosure for each 5,000 such containers or enclosures in the batch, but in no case less than 10 such containers or enclosures or more than 20, collected by taking single containers or enclosures at such intervals throughout the entire time of packaging the batch, that the quantities packed during the intervals are approximately equal;

(ii) The calcium penicillin used in making the batch; five packages containing approximately equal portions of not less than 40 milligrams each, packaged in accordance with the requirements of § 146.24 (b); and

(iii) In case of an initial request for certification, each other substance used in making the batch; one package of each containing approximately 5 grams.

(4) No result referred to in subparagraph (2) (ii) of this paragraph, and no sample referred to in subparagraph (3) (ii) of this paragraph, is required if such result or sample has been previously submitted.

(e) *Fees.* The fee for the services rendered with respect to each batch of penicillin for surface application under the regulations in this part shall be:

(1) $3.00 for each immediate container or foil or film enclosure, whichever is the greatest number, in the samples submitted in accordance with paragraph (d) of this section; and

(2) If the Commissioner considers that investigations, other than examination of such containers or enclosures, are necessary to determine whether or not such batch complies with the requirements of § 146.3 for the issuance of a certificate, the cost of such investigations.

The fee prescribed by subparagraph (1) of this paragraph shall accompany the request for certification unless such fee is covered by an advance deposit maintained in accordance with § 146.8 (d).

§ 146.34 *Tablets alum precipitated penicillin*—(a) *Standards of identity, strength, quality and purity.* Tablets alum precipitated penicillin are tablets composed of sodium penicillin or calcium penicillin or both precipitated with potassium alum, and tableted with sodium benzoate, with or without the addition of one or more suitable and harmless diluents, binders, lubricants, colorings, and flavorings. The potency of each tablet is 25,000 units; each tablet contains 0.3 gram of sodium benzoate; the moisture content is not more than 2.0 percent. The sodium penicillin and calcium penicillin used confers to the standards prescribed therefor by § 146.24 (a), except subparagraphs (1), (2), (4), and (7) thereof, but its potency is not less than 300 units per milligram. Each other substance used if its name is recognized in the U.S.P. or N.F., conforms to the standards prescribed therefor by such official compendium.

(b) *Packaging.* Unless each tablet alum precipitated penicillin is enclosed in foil or plastic film and such enclosure complies with the definition of tight container on page 6 of the U.S.P., except the provision that it shall be capable of tight reclosure, the immediate container shall be a tight container as so defined. The immediate container may also contain a desiccant separated from the tablets by a plug of cotton or other like material. The composition of the immediate container, or of the foil or film enclosure, shall be such as will not cause any change in the strength, quality, or purity of the contents beyond any limit therefor in applicable standards, except that minor changes so caused which are normal and unavoidable in good packaging, storage, and distribution practice shall be disregarded. The number of tablets in the immediate container is such that the total number of units therein is not less than 300,000.

(c) *Labeling.* Each package of tablets alum precipitated penicillin shall bear, on its label or labeling as hereinafter indicated, the following:

(1) On the outside wrapper or container and the immediate container:

(i) The batch mark;

(ii) The number of units in each tablet of the batch;

(iii) The quantity of sodium benzoate in each tablet;

(iv) The statement "Expiration date _____", the blank being filled in with the date which is nine months after the month during which the batch was certified.

(2) On the outside wrapper or container, the statements:

(i) "Store in refrigerator not above 15° C. (59° F.)", or "Store below 15° C. (59° F.)".

(ii) "Caution: To be dispensed only by or on the prescription of a physician."

(3) On the circular or other labeling within or attached to the package, unless it is packaged for repacking, directions and precautions adequate for the use of such tablets by physicians, including:

(i) Clinical indications;

(ii) Dosage and administration;

(iii) Contraindications; and

(iv) Untoward effects that may accompany administration.

If two or more such immediate containers are in such package the number of such circulars or other labeling shall not be less than the number of such containers.

(d) *Requests for certification; samples.* (1) In addition to complying with the requirements of § 146.2, a person who requests certification of a batch of tablets alum precipitated penicillin shall submit with his request a statement showing the batch mark, the number of packages of each size in such batch, the batch mark and (unless it was previously submitted) the date on which the latest assay of the sodium penicillin and calcium penicillin used in making such batch was completed, the number of units in each tablet, the quantity of each ingredient used in making the batch, the date on which the latest assay of the drug comprising such batch was completed, and a statement that each ingredient used in making the batch conforms to the requirements prescribed therefor by this section.

(2) Except as otherwise provided in subparagraph (4) of this paragraph, such person shall submit in connection with his request results of the tests and assays listed after each of the following, made by him on an accurately representative sample of:

(i) The batch; average potency per tablet, average moisture.

(ii) The sodium penicillin and the calcium penicillin used in making the batch; potency, toxicity, moisture, pH.

(3) Except as otherwise provided by subparagraph (4) of this paragraph, such person shall submit in connection with his request, in the quantities hereinafter indicated, accurately representative samples of the following:

(i) The batch; one tablet for each 5,000 tablets in the batch, but in no

case less than 20 tablets or more than 100 tablets, collected by taking single tablets at such intervals throughout the entire time of tableting that the quantities tableted during the intervals are approximately equal.

(ii) The sodium penicillin and calcium penicillin used in making the batch; five packages of each containing approximately equal portions of not less than 40 milligrams each, packaged in accordance with the requirements of § 146.24 (b).

(iii) In case of an initial request for certification, each other substance used in making the batch; one package of each containing approximately 5 grams.

(4) No result referred to in subparagraph (2) (ii) of this paragraph, and no sample referred to in subparagraph (3) (ii) of this paragraph, is required if such result or sample has been previously submitted.

(e) *Fees.* The fee for the services rendered with respect to each batch of tablets alum precipitated penicillin under this part shall be:

(1) $0.75 for each tablet in the sample submitted in accordance with paragraph (d) (3) (i); $3.00 for each package in the samples submitted in accordance with paragraph (d) (3) (ii) and (iii), of this section; and

(2) If the commissioner considers that investigations, other than examination of such tablets and packages, are necessary to determine whether or not such batch complies with the requirements of § 146.3 for the issuance of a certificate, the cost of such investigations.

The fee prescribed by subparagraph (1) of this paragraph shall accompany the request for certification unless such fee is covered by an advance deposit maintained in accordance with § 146.8 (d).

The foregoing amendments shall become effective on the date of the publication of this order in the FEDERAL REGISTER.

(Sec. 507; 21 U. S. C. 301 et seq.)

Dated: March 1, 1946.

[SEAL] MAURICE COLLINS,
Acting Administrator.

[F. R. Doc. 46-3325; Filed, Mar. 1, 1946; 11:48 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess Profits Taxes

[T. D. 5499]

PART 7—TAXATION PURSUANT TO TREATIES

SUBPART—FRANCE

Regulations affecting the taxation of nonresident aliens, residents of France, and French corporations and other entities under the tax convention between the United States and France, proclaimed by the President of the United States on January 5, 1945, effective January 1, 1945.

Sec.
7.410 Introductory.
7.411 Applicable provisions of Internal Revenue Code.
7.412 Scope of the convention.
7.413 Definitions.
7.414 Scope of convention with respect to "industrial and commercial profits".
7.415 Control of domestic enterprise by a French enterprise.
7.416 Income from operation of ships or aircraft.
7.417 Income from real property, including mineral royalties.
7.418 Patent and copyright royalties.
7.419 Government wages, salaries and similar compensation, pensions and life annuities.
7.420 Compensation for labor or personal services.
7.421 Stocks, securities, and commodities.
7.422 Remittances to students.
7.423 Credit against United States tax liability for income tax paid to France.
7.424 Adjustment of tax liability of residents of France and French corporations.
7.425 Reciprocal administrative assistance.
7.426 Reciprocal regulations.

AUTHORITY: §§ 7.410 to 7.426, inclusive, issued under sec. 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C. 62) and the tax convention between the United States and France proclaimed by the President of the United States on Jan. 5, 1945.

§ 7.410 *Introductory.* The tax convention and protocol between the United States and France (hereinafter referred to as the convention) proclaimed by the President of the United States on January 5, 1945, and effective January 1, 1945, provide in part as follows:

TITLE I—DOUBLE TAXATION

ARTICLE 1

The taxes referred to in this Convention are:

(a) In the case of the United States of America: The federal income taxes, including surtaxes and excess-profits taxes;

(b) In the case of France:

(1) The real estate tax;

(2) The industrial and commercial profits tax;

(3) The annual tax on undistributed profits;

(4) The agricultural profits tax;

(5) The tax on salaries, allowances and emoluments, wages, pensions and annuities;

(6) The professional profits tax;

(7) The tax on income from securities and movable capital;

(8) The general income tax.

ARTICLE 2

Income from real property, including income from agricultural undertakings, shall be taxable only in the State in which such real property is situated.

ARTICLE 3

An enterprise of one of the contracting States is not subject to taxation by the other contracting State in respect of its industrial and commercial profits except in respect of such profits allocable to its permanent establishment in the latter State.

No account shall be taken, in determining the tax in one of the contracting States, of the purchase of merchandise effected therein by an enterprise of the other State for the purpose of supplying establishments maintained by such enterprise in the latter State.

The competent authorities of the two contracting States may lay down rules by agreement for the apportionment of industrial and commercial profits.

The term "industrial and commercial profits" shall not include the following:

(a) Income from real property;

(b) Income from mortgages, from public funds, securities (including mortgage bonds), loans, deposits and current accounts;

(c) Dividends and other income from shares in a corporation;

(d) Rentals or royalties arising from leasing personal property or from any interest in such property, including rentals or royalties for the use of, or for the privilege of using, patents, copyrights, secret processes and formulae, good-will, trade marks, trade brands, franchises and other like property;

(e) Profit or loss from the sale or exchange of capital assets.

Subject to the provisions of this Convention the income referred to in paragraphs (a), (b), (c), (d) and (e) shall be taxed separately or together with industrial and commercial profits in accordance with the laws of the contracting States.

ARTICLE 4

American enterprises having permanent establishments in France are required to submit to the French fiscal administration the same declarations and the same justifications, with respect to such establishments, as French enterprises.

The French fiscal administration has the right, within the provisions of its national legislation and subject to the measures of appeal provided in such legislation, to make such corrections in the declaration of profits realized in France as may be necessary to show the exact amount of such profits.

The same principle applies mutatis mutandis to French enterprises having permanent establishments in the United States.

ARTICLE 5

When an American enterprise, by reason of its participation in the management or capital of a French enterprise, makes or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with a third enterprise, any profits which should normally have appeared in the balance sheet of the French enterprise, but which have been in this manner, diverted to the American enterprise, are, subject to the measures of appeal applicable in the case of the tax on industrial and commercial profits, incorporated in the taxable profits of the French enterprise.

The same principle applies mutatis mutandis, in the event that profits are diverted from an American enterprise to a French enterprise.

ARTICLE 6

Income derived by navigation enterprises of one of the contracting States from the operation of ships documented under the laws of that State shall continue to benefit in the other State by the reciprocal tax exemptions accorded by the exchange of notes of June 11 and July 8, 1927 between the United States of America and France.

Income which an enterprise of one of the contracting States derives from the operation of aircraft registered in that State shall be exempt from taxation in the other State.

ARTICLE 7

Royalties from real property or in respect of the operation of mines, quarries or other natural resources shall be taxable only in the contracting State in which such property, mines, quarries or other natural resources are situated.

Royalties derived from within one of the contracting States by a resident or by a corporation or other entity of the other contracting State as consideration for the right to use copyrights, patents, secret processes and formulae, trademarks and other analogous rights shall be exempt from taxation in the former State, provided such resident,

corporation or other entity does not have a permanent establishment there.

ARTICLE 8

Wages, salaries and similar compensation and pensions paid by one of the contracting States or by a political subdivision thereof to individuals residing in the other State shall be exempt from taxation in the latter State.

Private pensions and life annuities derived from within one of the contracting States and paid to individuals residing in the other contracting State shall be exempt from taxation in the former State.

ARTICLE 9

Income from labor or personal services shall be taxable only in the State in which the taxpayer carries on his personal activity.

This provision does not apply to the income referred to in Article 8.

ARTICLE 10

Income from the exercise of a liberal profession shall be taxable only in the State in which the professional activity is exercised.

There is the exercise of a liberal profession in one of the two contracting States only when the professional activity has a fixed center in that country.

ARTICLE 11

Gains derived in one of the contracting States from the sale or exchange of stocks, securities or commodities by a resident or a corporation or other entity of the other contracting State shall be exempt from taxation in the former State, provided such resident or corporation or other entity has no permanent establishment in the former State.

ARTICLE 12

Students from one of the contracting States residing in the other contracting State exclusively for the purpose of study shall not be taxable by the latter State in respect of remittances received from within the former State for the purpose of their maintenance or studies.

ARTICLE 13

In the calculation of taxes established in one of the contracting States on the use of property or increment of property of an enterprise of the other State, account shall be taken only of that portion of the capital situated or employed and allocable to a permanent establishment within the former State.

The foregoing provision shall apply to the French "patent" tax and the United States capital stock tax even though these two taxes have not been referred to in Article 1 of the present Convention.

In the application of the present Article navigation enterprises of one of the contracting States, enjoying in the other State the benefits of Article 6 of the present Convention, shall not be considered as having a permanent establishment in the latter State insofar as shipping activities are concerned.

ARTICLE 14

It is agreed that double taxation shall be avoided in the following manner:

A. *As regards the United States of America.* Notwithstanding any other provision of this Convention, the United States of America in determining the income and excess-profits taxes, including all surtaxes, of its citizens, or residents, or corporations, may include in the basis upon which such taxes are imposed, all items of income taxable under the Revenue Laws of the United States of America, as though this Convention had not come into effect. The United States of America shall, however, deduct from the taxes thus computed the amount of French income tax paid. This deduction shall be made in accordance with the benefits and limitations of Section 131 of the United States Internal Revenue Code relating to credit for foreign taxes.

B. *As regards France*—(a) *Schedular taxes.* Income from securities, debts and trusts having its source in the United States of America shall be subject in France to the tax on income from securities; but this tax shall be reduced by the amount of the tax already paid in the United States of America on the same income. In consideration of the fiscal regime to which the legislation of the United States of America subjects the income of nonresident aliens and foreign corporations or other entities, the deduction of the tax paid in the United States of America shall be effected in a lump sum through a reduction of 12 in the rate of the tax established by the French law.

The income other than that indicated in the preceding paragraph shall not be subject to any schedular tax in France when, according to this Convention, it is taxable in the United States of America.

(b) *General tax on revenue.* Notwithstanding any other provision of the present Convention, the general income tax can be determined according to all the elements of taxable income as imposed by French fiscal legislation.

However, the provisions of the first paragraph of Article 114 of the French Code on direct taxation relative to the taxation of aliens domiciled or resident in France shall continue to be applied.

ARTICLE 15

In derogation of Article 3 of the Decree of December 6, 1872, American corporations which maintain in France permanent establishments shall be liable to the tax on income from securities on three-fourths of the profits actually derived from such establishments, the industrial and commercial profits being determined in accordance with Articles 3 and 4 of this Convention.

The remaining one-fourth shall, in all cases, be taken as the basis of the annual tax on undistributed profits applicable to the same corporations.

ARTICLE 16

An American corporation shall not be subject to the obligations prescribed by Article 3 of the Decree of December 6, 1872, by reason of any participation in the management or in the capital of, or any other relations with, a French corporation. In such case, the tax on income from securities continues to be levied, in conformity with French legislation, on the dividends, interest and all other distributions made by the French enterprise; but it is moreover collectible, if the occasion arises, and subject to the measures of appeal applicable in the case of the tax on income from securities, with respect to the profits which the American corporation derives from the French corporation under the conditions prescribed in Article 5.

ARTICLE 17

The American corporations subject to the provisions of Article 3 of the Decree of December 6, 1872 who were not placed under the special regime established by Articles 5 and 6 of the Convention for the avoidance of double income taxation between the United States of America and France, signed April 27, 1932, may, during a new period of six months from the date of the entry into force of the present Convention, exercise with reference to past years, the option provided in those two articles under the conditions which they prescribe.

Moreover, the American corporations contemplated in the third paragraph of Article 10 of the Convention of April 27, 1932, may be admitted to benefit from the provisions of that paragraph, when the tax has not yet been paid, if the latter was not found to be payable, prior to May 1, 1930, by a definitive judicial decision or if such decision has been the subject of an appeal in cassation.

ARTICLE 18

Any United States income tax liability remaining unpaid as at the effective date of this Convention for years beginning prior to January 1, 1936 of any individual resident of France (other than a citizen of the United States of America) or of a French corporation may be adjusted by the Commissioner of Internal Revenue of the United States of America, on the basis of the provisions of the United States Revenue Act of 1936. However, no adjustment will be made more than two years subsequent to the effective date of this Convention unless the taxpayer files a request with the Commissioner of Internal Revenue prior to such date.

ARTICLE 19

Notwithstanding any other provision of this Convention, in order to avoid double taxation on public servants, employees of one of the contracting States being citizens of that State and remunerated by it, who have been received by the other State to perform services in such State shall be exempt in their principal place of residence from direct and personal taxes whether national, state or local.

Such employees who own real property in the State in which they perform services shall not benefit from the above exemptions with respect to the taxes levied on such real property. Employees who engage in any private gainful occupation in such State shall not be entitled to any exemption under this Article.

TITLE II—FISCAL ASSISTANCE

ARTICLE 20

With a view to the more effective imposition of the taxes to which the present Convention relates, the contracting States undertake, on condition of reciprocity, to furnish information of a fiscal nature which the authorities of each State concerned have at their disposal, or are in a position to obtain under their own laws, that may be of use to the authorities of the other State in the assessment of the said taxes.

Such information shall be exchanged between the competent authorities of the contracting States in the ordinary course or on request.

ARTICLE 21

In accordance with the preceding Article, the competent authorities of the United States of America will transmit to the competent authorities of France, as regards any person, corporation or other entity (other than a citizen, corporation or other entity of the United States of America) having an address in France and deriving from sources within the United States of America rents, dividends, interest, royalties, income from trusts, wages, salaries, pensions, annuities, or other fixed or determinable periodical income, the name and address of such person, corporation or other entity as well as the amount of such income.

The competent authorities of France will transmit to the competent authorities of the United States of America, as regards any person, corporation or other entity (other than a citizen, corporation or other entity of France) having an address in the United States of America and deriving from sources within France rents, dividends, interest, royalties, income from trusts, wages, salaries, pensions, annuities, or other fixed or determinable periodical income, the name and address of such person, corporation or other entity as well as the amount of such income.

The information relating to each year will be transmitted as soon as possible after December 31.

ARTICLE 22

The competent authorities of each of the contracting States shall be entitled to obtain, through diplomatic channels, from the competent authorities of the other contracting State, except with respect to citizens, cor-

porations or other entities of the State to which application is made, particulars in concrete cases necessary for the establishment of the taxes to which the present Convention relates.

However, the competent authorities of each State shall not be prevented from transmitting to the competent authorities of the other State information relating to their own nationals (citizens, corporations or other entities) if they deem it opportune for the prevention of fiscal evasion.

ARTICLE 23

Each contracting State undertakes to lend assistance and support in the collection of the taxes to which the present Convention relates, together with interest, costs, and additions to the taxes and fines not being of a penal character according to the laws of the State requested, in the cases where the taxes are definitively due according to the laws of the State making the application.

In the case of an application for enforcement of taxes, revenue claims of each of the contracting States which have been finally determined shall be accepted for enforcement by the State to which application is made and collected in that State in accordance with the laws applicable to the enforcement and collection of its own taxes.

The application shall be accompanied by such documents as are required by the laws of the State making the application, to establish that the taxes have been finally determined.

If the revenue claim has not been finally determined, the State to which application is made may, at the request of the State making the application, take such measures of conservancy as are authorized by the laws of the former State for the enforcement of its own taxes.

The assistance provided for in this Article shall not be accorded with respect to the citizens, corporations or other entities of the State to which application is made.

ARTICLE 24

In no case shall the provisions of Article 22 relating to particulars in concrete cases, or of Article 23 relating to mutual assistance in the collection of taxes, be construed so as to impose upon either of the contracting States the obligation to carry out administrative measures at variance with the regulations and practice of either contracting State, or to supply particulars which are not procurable under the law of the State to which application is made, or that of the State making application.

The State to which application is made for information or assistance shall comply as soon as possible with the request addressed to it. Nevertheless, such State may refuse to comply with the request for reasons of public policy or if compliance would involve violation of a business, industrial or trade secret. In such case it shall inform, as soon as possible, the State making the application.

ARTICLE 25

Any taxpayer who shows proof that the action of the revenue authorities of the contracting States has resulted in double taxation in his case in respect of any of the taxes to which the present Convention relates, shall be entitled to lodge a claim with the State of which he is a citizen or, if the taxpayer is a corporation or other entity, with the State in which it is created or organized. Should the claim be upheld, the competent authority of such State may come to an agreement with the competent authority of the other State with a view to equitable avoidance of the double taxation in question.

ARTICLE 26

The competent authorities of the two contracting States may prescribe regulations necessary to interpret and carry out the provisions of this Convention. With respect to the provisions of this Convention relating to exchange of information and mutual assistance in the collection of taxes, such authorities may, by common agreement, prescribe rules concerning matters of procedure, forms of application and replies thereto, rates of conversion of currencies, transfer of sums collected, minimum amounts subject to collection, payment of costs of collection, and related matters.

TITLE III—GENERAL PROVISIONS

ARTICLE 27

The present Convention shall be ratified, in the case of the United States of America by the President, by and with the advice and consent of the Senate, and in the case of France, by the President of the French Republic with the consent of the Parliament.

This Convention shall become effective on the first day of January following the exchange of the instruments of ratification.

The Convention shall remain in force for a period of five years and indefinitely thereafter but may be terminated by either contracting State at the end of the five-year period or at any time thereafter, provided six months' prior notice of termination has been given, the termination to become effective on the first day of January following the expiration of the six-month period.

Upon the coming into effect of this Convention, the Convention for the avoidance of double income taxation between the United States of America and France, signed April 27, 1932 shall terminate.

Done at Paris, in duplicate, in the English and French languages, this 25th day of July, 1939.

[SEAL] WILLIAM C. BULLITT
[SEAL] GEORGES BONNET

PROTOCOL

At the moment of signing the present Convention for the avoidance of double taxation and the establishment of rules of reciprocal administrative assistance in the case of income and other taxes, the undersigned Plenipotentiaries have agreed that the following provisions shall form an integral part of the Convention:

I. The present Convention is concluded with reference to American and French law in force on the day of its signature.

Accordingly, if these laws are appreciably modified the competent authorities of the two States will consult together.

II. The income from real property referred to in Article 2 of the present Convention shall include profits from the sale or exchange of the said property, but shall not include interest on mortgages or obligations secured by the said property.

III. As used in this Convention:

(a) The term "permanent establishment" includes branches, mines and oil wells, plantations, factories, workshops, stores, purchasing and selling and other offices, agencies, warehouses, and other fixed places of business but does not include a subsidiary corporation.

When an enterprise of one of the contracting States carries on business in the other State through an employee or agent, established there, who has general authority to negotiate and conclude contracts or has a stock of merchandise from which he regularly fills orders which he receives, this enterprise shall be deemed to have a permanent establishment in the latter State. But the fact that an enterprise of one of the contracting States has business dealings in the other State through a bona fide commission agent or broker shall not be held to mean that such enterprise has a permanent establishment in the latter State.

Insurance enterprises shall be considered as having a permanent establishment in one of the States as soon as they receive premiums from or insure risks in the territory of that State.

(b) The term "enterprise" includes every form of undertaking whether carried on by an individual, partnership, corporation, or any other entity.

(c) The term "enterprise of one of the contracting States" means, as the case may be, "United States enterprise" or "French enterprise".

(d) The term "United States enterprise" means an enterprise carried on in the United States of America by a resident of the United States of America or by a United States corporation or other entity.

The term "United States corporation or other entity" means a partnership, corporation or other entity created or organized in the United States of America or under the law of the United States of America or of any State or Territory of the United States of America.

(e) The term "French enterprise" is defined in the same manner, mutatis mutandis, as the term "United States enterprise".

IV. The term "life annuities" referred to in Article 8 of this Convention means a stated sum payable periodically at stated times during life, or during a specified number of years to the person who has paid the premiums or a gross sum for such an obligation.

V. Citizens and corporations or other entities of one of the contracting States within the other contracting State shall not be subjected as regards the taxes referred to in the present Convention, to the payment of higher taxes than are imposed upon the citizens or corporations or other entities of such latter State.

VI. The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit, allowance, or other advantage accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

VII. Documents and information contained therein, transmitted under the provisions of this Convention by one of the contracting States to the other contracting State shall not be published, revealed or disclosed to any person except to the extent permitted under the laws of the latter State with respect to similar documents or information.

VIII. As used in this Convention the terms "competent authority" or "competent authorities" means, in the case of the United States of America, the Secretary of the Treasury and in the case of France, the Minister of Finance.

IX. The term "United States of America" as used in this Convention in a geographic sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

X. The term "France", when used in a geographic sense, indicates continental France, exclusive of Algeria and the Colonies.

XI. Should any difficulty or doubt arise as to the interpretation or application of the present Convention, or its relationship to Conventions between one of the contracting States and any other State, the competent authorities of the contracting States may settle the question by mutual agreement.

Done in duplicate at Paris, this 25th day of July, 1939.

WILLIAM C. BULLITT.
GEORGES BONNET.

§ 7.411 *Applicable provisions of the Internal Revenue Code.* The Internal Revenue Code provides in part as follows:

SEC. 22. GROSS INCOME. * * *

(b) *Exclusions from gross income.* The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

* * * * *

(7) Income exempt under treaty.—Income of any kind, to the extent required by any treaty obligation of the United States;

* * * * *

SEC. 62. RULES AND REGULATIONS.
The Commissioner, with the approval of the Secretary, shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

Pursuant to section 62 of the Internal Revenue Code, Article 26 of the convention, and other provisions of the internal revenue laws, the following sections are hereby prescribed and all regulations inconsistent herewith are modified accordingly.

§ 7.412 *Scope of the convention.* The primary purposes of the convention are to avoid double taxation upon certain classes of income, and to inaugurate fiscal cooperation between the two States with respect to reciprocal disclosure of information and to the collection of the taxes enumerated in Article 1 of the convention.

The specific classes of income from sources within the United States exempt under the convention from United States income taxes are:

(a) Industrial and commercial profits of a French enterprise having no permanent establishment in the United States (Article 3);

(b) Income derived by a French enterprise from the operation of ships documented under the laws of, or aircraft registered in, France (Article 6);

(c) Royalties derived by a nonresident alien who is a resident of France or by a French corporation or other French entity (having no permanent establishment within the United States), for the right to use copyrights, patents, secret processes and formulae, trademarks and other analogous rights (Article 7);

(d) Compensation and pensions paid by France or by a political subdivision of France to individuals (other than citizens of the United States) for services rendered to France whether within or without the United States (Article 8);

(e) Private pensions and life annuities derived from within the United States and paid to nonresident alien individuals (whether or not such individuals are citizens of France) residing in France during the year in which such amounts are paid (Article 8);

(f) Earned income of a doctor, lawyer, engineer, or other member of a liberal profession who is a nonresident alien individual and is a resident of France and does not maintain within the United States an office, establishment, installation, or other fixed center related to the practice of his profession within the United States (Article 10);

(g) Gains from sources within the United States arising from the sale or exchange of stocks, securities, or commodities by a resident of France (other than a citizen of the United States) or a French corporation or other French entity unless such resident, corporation, or other entity has, at any time during the taxable year in which such sale takes place, a permanent establishment within the United States (Article 11).

Except as expressly provided by the convention, the tax liability of nonresident aliens who are residents of France or of French corporations or other French entities is determined in accordance with the provisions of the laws and of the regulations thereunder applicable generally to nonresident alien individuals and to foreign corporations.

The convention shall not be construed to affect the liability to United States income taxation of citizens of France who are resident in the United States except to the extent that such individuals are entitled to the benefits of Articles 8, 14 A, and 19 and to paragraph V of the protocol of the convention. The tax liability of a United States citizen or a resident of the United States, a member of a French partnership carrying on a French enterprise is not affected by Article 3 of the convention. Such citizen or resident is subject to United States income tax upon his distributive share of the net income of such partnership even though the other members of such partnership are not subject to tax upon their share of the partnership's industrial and commercial profits from sources within the United States where the enterprise has no permanent establishment within the United States. The convention shall not be construed to affect the liability to United States income taxation of citizens of the United States or residents of the United States who are not citizens of France.

The convention has no reference to rates of taxation imposed by the respective States but is concerned with the exempting of income arising in one of the contracting States when such income is derived from sources within such contracting State by a resident or corporation or other entity of the other contracting State and meets the conditions upon which such exemption depends as prescribed in the convention. This subpart is not concerned with the provisions of Articles 14B, 15, 16, and 17 of the convention since such articles affect only the allowance against the taxes imposed by France of income and excess profits taxes paid to the United States or the application of French revenue laws and decrees.

§ 7.413 *Definitions.* Any word or term used in this subpart which is defined in the convention shall be given the definition assigned to such word or term in such convention. Any word or term used in this subpart which is not defined in the convention but is defined in the Internal Revenue Code shall be given the definition contained therein.

As used in this subpart:

(a) The term "permanent establishment" includes branches, mines and oil wells, plantations, factories, workshops, stores, purchasing and selling and other offices, agencies, warehouses and other fixed places of business. A French parent corporation having a domestic or foreign subsidiary corporation in the United States shall not be deemed by reason of such fact to have a permanent establishment in the United States. The mere fact that a foreign subsidiary corporation of a French parent corporation has a permanent establishment in the United States does not mean that such French parent corporation has a permanent establishment in the United States. The fact that a French enterprise carries on business dealings in the United States through a bona fide commission agent or broker shall not be held to mean that such enterprise has a permanent establishment in the United States. If, however, a French enterprise carries on business in the United States through an employee or agent established there who has general authority to negotiate and conclude contracts or has a stock of merchandise from which he regularly fills orders, such enterprise shall be deemed to have a permanent establishment in the United States. Thus, if a French enterprise has a full time employee or full time agent who for such enterprise maintains in the United States a stock of merchandise from which orders are filled, such enterprise has a permanent establishment in the United States even though such employee or agent has no general authority to negotiate and conclude contracts on behalf of such enterprise. However, the mere fact that a commission agent or broker through whom a French enterprise carries on business in the United States maintains a small stock of goods in the United States from which occasional orders are filled shall not be construed as meaning that such enterprise has a permanent establishment in the United States. The mere fact that salesmen, employees of a French enterprise, promote the sale of its products in the United States does not mean that such enterprise has a permanent establishment therein. However, a French insurance enterprise which insures risks within the United States or receives premiums from sources within the United States is deemed to have a permanent establishment within the United States.

(b) The term "enterprise" means any commercial or industrial undertaking, whether conducted by an individual, partnership, corporation, or other entity. It includes such activities as manufacturing, merchandising, mining, banking, and insurance. It does not include the operation of, or the trading in, real property located in the United States. It does not include the rendition of personal services. Hence, a nonresident alien individual who is a resident of France, rendering personal services within the United States is not, merely by reason of such services, engaged in an enterprise within the meaning of the convention, and his liability to United States income tax is unaffected by Article 3 of the Convention.

(c) The term "French enterprise" means an enterprise carried on in France by a nonresident alien individual resident of France or by a French corporation or other French entity. The term "corporation or other entity" means a partnership, corporation, or other entity created or organized in France or under the laws of France. For example, an enterprise carried on wholly outside France by a French corporation is not a French enterprise within the meaning of the convention. Whether a French entity is a corporation, a partnership, or a trust is to be determined in accordance with the principles of existing law relating to the taxation of nonresident aliens and foreign corporations.

(d) The term "industrial and commercial profits" means the profits arising from the industrial, mercantile, manu-

facturing, or like activities of a French enterprise as defined in this section. Such term does not include income from real property, interest, dividends, rentals and royalties, gains from the sale or exchange of capital assets, or compensation for labor or personal services. Such enumerated items of income are not governed by the provisions of Article 3 but, to the extent covered by the convention, are subject to the rules elsewhere set forth therein and in this subpart.

(e) The term "Secretary" means the Secretary of the Treasury and the term "Minister" means the Minister of Finance of France.

§ 7.414 *Scope of convention with respect to determination of "industrial and commercial profits" of a nonresident alien individual resident of France, or of a French corporation or other entity carrying on a French enterprise in the United States.*—(a) *General.* Article 3 of the convention adopts the principle that an enterprise of one of the contracting States shall not be taxable in the other contracting State in respect of its industrial and commercial profits unless it has a permanent establishment in the latter State. Hence, a French enterprise is subject to United States tax upon its industrial and commercial profits from sources within the United States only if it has a permanent establishment within the United States. From the standpoint of Federal income taxation, the article has application only to a French enterprise and to the industrial and commercial income thereof from sources within the United States. It has no application, for example, to compensation for labor or personal services performed in the United States, to income derived from real property located in the United States or any interest therein, including rentals and royalties, to gains from the sale or other disposition of such real property or interest, to dividends and interest, to rentals and royalties arising from leasing personal property or any interest in such property, including rentals and royalities for the use of patents, copyrights, secret processes and formulae, good will, trade marks, trade brands, franchises, and other like property, or to profits from the sale or exchange of capital assets. Such enumerated items of income, to the extent covered by the convention, are treated separately elsewhere in this subpart and are subject to the rules laid down in the sections having specific reference to the respective items of income.

(b) *No United States permanent establishment.* A nonresident alien individual who is a resident of France, or a French corporation or other French entity carrying on a French enterprise, but having no permanent establishment in the United States, is not subject to United States income tax upon industrial and commercial profits from sources within the United States. For example, if such French corporation sells stock in trade, such as wines or prefumery or cheese, through a bona fide commission agent or broker in the United States, the resulting profit is, under the terms of Article 3 of the convention, exempt from United States income tax. Such French corporation, however, remains subject to tax upon all other items of income from sources within the United States which are not expressly exempted from such tax under the convention.

(c) *United States permanent establishment.* A nonresident alien individual who is a resident of France, or a French corporation or other entity, carrying on a French enterprise having a permanent establishment in the United States is subject to tax upon his or its industrial and commercial profits from sources within the United States. In the determination of the income of such resident of France or French corporation or other entity from sources within the United States, all industrial and commercial profits from such sources shall be deemed to be allocable to the permanent establishment within the United States. Hence, for example, if a French enterprise, having a permanent establishment in the United States, sells directly in the United States through a commission agent or broker therein goods produced in France, the resulting profits derived from United States sources from the latter transactions are allocable to such permanent establishment. The net income from sources within the United States, including the industrial and commercial profits, shall be determined in accordance with the provisions of section 119 of the Internal Revenue Code and the regulations thereunder. In determining industrial and commercial profits no account shall be taken of the mere purchase of merchandise effected in the United States by such French enterprise. A nonresident alien who is a resident of France, a member of a French partnership having a permanent establishment within the United States, shall by reason of such fact be deemed to have a permanent establishment within the United States.

§ 7.415 *Control of a domestic enterprise by a French enterprise.* Article 5 of the convention provides that if a French enterprise by reason of its control of a domestic business imposes conditions different from those which would result from normal business relations between independent enterprises, the accounts between the enterprises will be adjusted so as to ascertain the true net income of the domestic enterprise. The purpose is to place the controlled domestic enterprise on a tax parity with an uncontrolled domestic enterprise by determining, according to the standard of an uncontrolled enterprise, the true net income from the property and business of the controlled enterprise. The convention contemplates that if the accounting records do not truly reflect the net income from the property and business of such domestic enterprise the Commissioner of Internal Revenue shall intervene and, by making such distributions, apportionments, or allocations as he may deem necessary of gross income or deductions of any item or element affecting net income as between such domestic enterprise and the French enterprise by which it is controlled or directed, determine the true net income of the domestic enterprise. The provisions of § 29.45–1 of this chapter (Regulation 111), shall, in so far as applicable, be followed in the determination of the net income of the domestic business.

§ 7.416 *Income from operation of ships or aircraft.* The income derived by a French enterprise from the operation of ships documented under the laws of France, or of aircraft registered in France, is under Article 6 of the convention exempt from United States income tax. However, the profits derived by such enterprise from the operation of ships or aircraft, if any, not so documented or registered are treated as are industrial and commercial profits generally. See Article 3 of the convention and § 7.414.

§ 7.417 *Income from real property, including mineral royalties.* Income of whatever nature derived by a nonresident alien individual who is a resident of France, or by a French corporation or other French entity from real property situated in the United States, including gains derived from the sale of such property and royalties in respect of the operation of mines, quarries, or other natural resources situated in the United States, is not exempted from taxation by the convention. The treatment of such income for taxation purposes is governed by those provisions of the Internal Revenue Code applicable generally to the taxation of nonresident aliens and foreign corporations.

§ 7.418 *Patent and copyright royalties.* Royalties derived from sources within the United States by a nonresident alien individual who is a resident of France, or by a French corporation or other French entity, as consideration for the right to use copyrights, patents, secret processes and formulae, trademarks and other analogous rights, are exempt from Federal income tax under Article 7 of the convention, provided that such individual, corporation, or other entity has no permanent establishment within the United States at any time during the taxable year in which such income is so derived. Thus, a nonresident alien who is a resident of France, rendering personal services within the United States, is not subject to tax with respect to such royalties even though he is engaged in trade or business in the United States by reason of rendition of such services so long as he has no permanent establishment in the United States.

To obviate withholding of tax at the source, the nonresident alien individual resident of France or the corporation or other entity organized under the laws of France, as the case may be, shall notify by letter the person paying such income that the income is exempt from taxation under the provisions of the applicable convention and protocol. The letter of notification from an individual resident of France shall contain his address and a statement that he is a resident of France. The letter of notification from a corporation or other entity organized under the laws of France shall contain the address of its office or place of business and a statement that it is a corporation or other entity organized under the laws of France, shall be signed by an officer of such corporation or entity, and shall set forth his official title. In the case of royalties derived on or after Jan-

uary 1, 1945, the letter of notification shall also state that the individual resident of France, or corporation or other entity organized under the laws of France, as the case may be, does not have a permanent establishment in the United States and will not have such establishment in the United States at any time during the calendar year in which such royalties are paid. The recipient of the letter of notification shall immediately forward such letter or a copy thereof to the Commissioner of Internal Revenue, Withholding Returns Section, Washington 25, D. C.

§ 7.419 *Government wages, salaries, and similar compensation, pensions, and life annuities.* Under Article 8 of the convention, wages, salaries, and similar compensation, and pensions paid by France, or by a political subdivision thereof, to individuals residing in the United States are exempt from Federal income tax. However, under the provisions of Article 14 A of the convention, such exemption shall not be construed as applying to recipients of such income who are citizens of the United States or alien residents who are not citizens of France.

Under the provisions of the same article of the convention private pensions and life annuities derived from sources within the United States by nonresident alien individuals who are residents of France are exempt from Federal income tax. Such items of income are therefore not subject to the withholding provisions of the Internal Revenue Code. See paragraph IV of the protocol to the convention as to what constitutes life annuities. See, also, § 7.418 with respect to patent and copyright royalties as to the requirements necessary to avoid withholding of the tax at the source, which requirements are also applicable for the purposes of this section.

§ 7.420 *Compensation for labor or personal services*—(a) *General.* In general and subject to the provisions of Article 8 and Article 10 of the convention and paragraph (b) of this section, compensation for labor or personal services derived from sources within the United States by a nonresident alien who is a resident of France, is subject to tax in accordance with the provisions of the Internal Revenue Code applicable generally to nonresident aliens. The provisions of Article 9 do not disturb either the provisions of section 119 (a) (3) of the Internal Revenue Code, relating to source of compensation for labor or personal services, or the provisions of the Internal Revenue Code relating to the taxation of such compensation in the hands of a nonresident individual who is a resident of France.

(b) *Professional earnings.* Article 10 of the convention provides a special rule of taxation with respect to professional fees constituting income derived from sources within the United States by a resident of France who is a nonresident alien. Under such rule, such nonresident alien rendering professional services, such as medical, legal, engineering, and scientific services, is not subject to United States tax with respect to such compensation unless he has an office or other fixed place situated in the United States during the taxable year. Thus, such alien present in the United States during any part of the taxable year and rendering professional advice as a medical doctor or as a laywer or as an engineer, is not subject to Federal income tax on fees derived by him in such taxable year by reason of such services unless he maintains at some time during such taxable year an office or other fixed place in the United States incident to the practice of his profession. The exemption applies regardless of the length of time spent within the United States during the taxable year and regardless of the amount of the fees or professional charges resulting to such alien from such services. As to when an alien is regarded as a resident of the United States and hence outside the scope of the exemption, see § 29.211–2 of this chapter (Regulations 111).

§ 7.421 *Stocks, securities, and commodities.* Under Article 11 of the convention, gains derived from the sale or exchange within the United States of stocks, securities, or commodities (if of a kind customarily dealt in on an organized commodity exchange) by a nonresident alien individual, resident in France, or by a French corporation or other French entity, is exempt from Federal income tax unless such individual, corporation, or other entity has a permanent establishment in the United States. If, however, a permanent establishment is maintained in the United States, such gains are not so exempt even though the sales or exchanges resulting in such gains were carried on directly from the home office of the taxpayer and not through the permanent establishment in the United States. As to what constitutes a permanent establishment, see § 7.413.

§ 7.422 *Remittances to students.* Under Article 12 of the convention, nonresident alien individuals who are residents of France and who are temporarily residing in the United States for the purposes of studying or for acquiring business experience, are exempt from Federal income tax upon amounts representing remittances from France for the purposes of their maintenance and studies.

§ 7.423 *Credit against United States tax liability for income tax paid to France.* For the purpose of avoidance of double taxation, Article 14 A of the convention provides that, on the part of the United States, there shall be allowed against the United States income and excess profits tax liabilities a credit for any income, war-profits, or excess profits taxes paid to France by United States citizens or domestic corporations. Such principle also applies in the case of a citizen of France residing in the United States. Such credit, however, is subject to the limitations provided in section 131 of the Internal Revenue Code (relating to the credit for foreign taxes) and section 729 of such Code (relating to laws applicable). See §§ 29.131–1 to 29.131–8, inclusive, of this chapter (Regulations 111) and §§ 35.729–1 to 35.729–3, inclusive, of this chapter (Regulations 112)

§ 7.424 *Adjustment of tax liability of residents of France and French Corporations.* Article 18 of the convention confers upon the Commissioner authority to adjust under the Revenue Act of 1936 the tax liability for taxable years beginning prior to January 1, 1936, of non-resident alien residents of France, and French corporations, in any case in which such tax liability remained unpaid on January 1, 1945. Such provision, however, will not apply in any case unless:

(a) The Commissioner is satisfied that the additional income tax involved did not arise by reason of fraud with intent to evade the tax on the part of the taxpayer concerned; and

(b) The taxpayer files, prior to January 1, 1947, with the Commissioner a sworn statement showing for each year involved and for such other years as the Commissioner may require, (1) by items and classes of income the amounts of interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical income, gains, profits, and income derived from sources within the United States; (2) the business transactions, if any, carried on in the United States by or in behalf of the taxpayer during each of such years; and (3) such further information as the Commissioner may require in the particular case.

§ 7.425 *Reciprocal administrative assistance*—(a) *General.* By Article 20 of the convention, the United States and France adopt the principle of exchange of information for use in the determination and assessment of the taxes with which the convention is concerned. Pursuant to such principle, every United States withholding agent shall make and file with the collector, in duplicate, an information return on Form 1042C for the calendar year 1945 and each subsequent calendar year, in addition to withholding return Form 1042, with respect to dividends, interest, royalties, rents, salaries, wages, pensions, and annuities, or other fixed or determinable annual or periodical income paid to persons whose addresses are in France whether or not tax has been withheld with respect to such income. There shall be reported on Form 1042C not only such items of income listed on Form 1042, but also such items of interest listed on monthly returns, Form 1012, and there shall be shown on such return items of income paid to such addressees even though such items are exempt from tax under the convention, as, for example, certain royalties.

The information and correspondence relating to exchange of information may be transmitted direct by the Secretary to the Minister.

(b) *Information to be furnished in due course.* In accordance with the provisions of Article 21 of the convention, the Secretary shall forward to the Minister as soon as practicable after the close of the calendar year 1945 and of each calendar year thereafter during which the convention is in effect, the names and addresses of all persons whose addresses are within France and who derive from sources within the United States, divi-

dends, interest, rents, royalties, salaries, wages, pensions, and annuities, or other fixed or determinable annual or periodical profits and income showing the amounts of such profits and income in the case of each addressee. For these purposes, the transmission to the Minister of information return, Form 1042C, as provided in paragraph (a) of this section for the calendar year 1945 and subsequent calendar years shall constitute a compliance with the provisions of Article 21 of the convention and of this subpart.

(c) *Information in specific cases.* Under the provisions of Article 22 of the convention, the Secretary shall furnish (if request therefor is made by the Minister through diplomatic channels) to the Minister such information, relative to the tax liability to France of any person (other than a citizen of the United States or a United States domestic corporation or other United States domestic entity), as is available to, or may be obtained by, the Secretary under the revenue laws of the United States.

§ 7.426 *Reciprocal regulations.* Article 26 of the convention provides that the United States and France may prescribe (a) regulations for the purpose of carrying the convention into effect within the respective countries and (b) reciprocal rules relating to the exchange of information.

Effective: January 1, 1945.

[SEAL] WM. SHERWOOD,
Acting Commissioner of Internal Revenue.

Approved: February 27, 1946.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 46-3248; Filed, Mar. 1, 1946; 9:59 a. m.]

[T. D. 5497]

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

INSURANCE COMPANIES

In order to conform Regulations 111 (26 CFR, Cum. Supp., Part 29) to section 121 (b) and (d) and section 122 (g) (7) of the Revenue Act of 1945 (Public Law 214, 79th Congress), enacted November 8, 1945, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.204–1 the following:

SEC. 122. REPEAL OF EXCESS PROFITS TAX IN 1946. (Revenue Act of 1945, Title I.)

* * * * * *

(g) *Technical amendments.* Effective with respect to taxable years beginning after December 31, 1945.

* * * * * *

(7) Section 204 (a) (2) (relating to foreign mutual insurance companies other than life or marine) is amended to read as follows:

(2) *Normal-tax and corporation surtax net income of foreign insurance companies other than life or mutual and foreign mutual marine.* In the case of a foreign insurance company (other than a life or mutual insurance company) and a foreign mutual marine insurance company and a foreign mutual fire insurance company described in paragraph (1) of this subsection, the normal tax net income shall be the net income from sources within the United States minus the credit provided in section 26 (a) and the credit provided in section 26 (b), and the corporation surtax net income shall be the net income from sources within the United States minus the credit provided in section 26 (b).

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PAR. 2. There is inserted immediately preceding § 29.207–1 the following:

SEC. 121. DECREASE IN CORPORATION SURTAX. (Revenue Act of 1945, Title I.)

* * * * * *

(b) *Mutual insurance companies other than life or marine.*

(1) Section 207 (a) (1) (B) (relating to surtax on mutual insurance companies, other than life or marine) is amended to read as follows:

(B) *Surtax.* A surtax on the corporation surtax net income, computed at the rates provided in section 15 (b), except that if the corporation surtax net income is not more than $6,000 the surtax shall be 12 per centum of the amount by which the corporation surtax net income exceeds $3,000.

(2) Section 207 (a) (3) (B) (relating to surtax on interinsurers or reciprocal underwriters) is amended by striking out "32 per centum" and inserting in lieu thereof "28 per centum".

* * * * * *

(d) *Taxable years to which applicable.* The amendments made by this section shall be applicable with respect to taxable years beginning after December 31, 1945.* * *

PAR. 3. Section 29.207–1, as amended by T. D. 5369, approved May 11, 1944, is amended as follows:

(A) By inserting immediately after the heading thereof the following: "(a) *General.*"

(B) By striking out the fifth paragraph and inserting in lieu thereof the following:

Mutual insurance companies subject to the tax imposed by section 207, except interinsurers or reciprocal underwriters, with corporation surtax net incomes of over $3,000 or with gross amounts of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest of over $75,000, are subject to a tax computed under section 207 (a) (1) or section 207 (a) (2) whichever is the greater. Interinsurers and reciprocal underwriters with corporation surtax net incomes of over $50,000 are subject to a tax computed under section 207 (a) (3).

(C) By striking out the sixth and seventh paragraphs and inserting in lieu thereof the following:

(b) *Taxable years beginning prior to January 1, 1946.* For any taxable year beginning prior to January 1, 1946, the tax under section 207 (a) (1) and 207 (a) (3), except as hereinafter indicated, is computed upon normal-tax net income and corporation surtax net income at the rates provided in section 13 or section 14 (b) and in section 15 (b) applicable to such year. The tax under section 207 (a) (2), except as hereinafter indicated, is a tax equal to the excess of 1 percent of the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest, over the amount of the tax imposed under subchapter E of chapter 2.

Under section 207 (a) (1), companies with normal-tax net incomes of between $3,000 and $6,153.86, and with corporation surtax net incomes of between $3,000 and $6,000, pay a normal tax, at the rate of 30 percent, and a surtax, at the rate of 20 percent, on that portion of the normal-tax net income and the corporation surtax net income, respectively, in excess of $3,000. Under section 207 (a) (2), companies with gross amounts of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest, of between $75,000 and $150,000, pay a tax equal to the excess of 2 percent of that portion in excess of $75,000, over the amount of the tax imposed under subchapter E of chapter 2. Under section 207 (a) (3) interinsurers and reciprocal underwriters with normal-tax net incomes and corporation surtax net incomes of between $50,000 and $100,000 pay a normal tax, at the rate of 48 percent, and a surtax, at the rate of 32 percent, on that portion of the normal-tax net income and the corporation surtax net income, respectively, in excess of $50,000.

(D) By inserting immediately after example (4) the following:

(c) *Taxable years beginning after December 31, 1945.* For any taxable year beginning after December 31, 1945, the tax under section 207 (a) (1) and 207 (a) (3), except as hereinafter indicated, is computed upon normal-tax net income and corporation surtax net income at the rates provided in section 13 or section 14 (b) and in section 15 (b) applicable to such year. The tax under section 207 (a) (2), except as hereinafter indicated, is 1 percent of the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest.

Under section 207 (a) (1) companies with normal-tax net incomes of between $3,000 and $6,153.86 and with corporation surtax net incomes of between $3,000 and $6,000, pay a normal tax, at the rate of 30 percent, and a surtax, at the rate of 12 percent, on that portion of the normal-tax net income and the corporation surtax net income, respectively, in excess of $3,000. Under section 207 (a) (2), companies with gross amounts of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest, of between $75,000 and $150,000, pay a tax equal to the excess of 2 percent of that portion in excess of $75,000. Under section 207 (a) (3) interinsurers and reciprocal underwriters with normal-tax net incomes and corporation surtax net incomes of between $50,000 and $100,000 pay a normal tax, at the rate of 48 percent, and a surtax, at the rate of 28 percent, on that portion of the normal-tax net income and the corporation surtax net income, respectively, in excess of $50,000.

Section 207 (a) (4) provides for an adjustment of the amount computed un-

der section 207 (a) (1), section 207 (a) (2) (A), and section 207 (a) (3) where the gross amount received during the taxable year from interest, dividends, rents, and premiums (including deposits and assessments) is over $75,000 and less than $125,000. The adjustments reduces the tax otherwise computed under those sections to an amount which bears the same proportion to such tax as the excess over $75,000 bears to $50,000.

The application of section 207 (a) (1), (2), (3), and (4) may be illustrated by the following examples:

Example (1). The X Company, a mutual casualty insurance company, for the taxable year 1946 has a corporation surtax net income of $3,500 and due to partially tax-exempt interest of $600, a normal-tax net income of $2,900. The gross amount of income of the X Company from interest, dividends, rents, net premiums, minus dividends to policyholders, minus wholly tax-exempt interest is $150,000. It is not subject to normal tax under section 207 (a) (1) for the taxable year 1946 as its normal-tax net income does not exceed $3,000. Its surtax is 12 percent of $500 ($3,500–$3,000) or $60, since its surtax net income is not more than $6,000. It has no normal tax and, therefore, its total tax under section 207 (a) (1) is the surtax of $60. The tax under section 207 (a) (2) is 1 percent of $150,000, or $1,500. Since the tax under section 207 (a) (2) exceeds the tax under section 207 (a) (1), the tax under section 207 (a) is $1,500, namely, that imposed by section 207 (a) (2).

Example (2). If in the above example the normal-tax net income and the corporation surtax net income were each less than $2,900, the gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) was $90,000 and the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest was $70,000, the X Company would be required to file an income tax return but due to section 207 (a) no income tax would be imposed.

Example (3). The Y Company, a mutual fire insurance company subject to the tax imposed by section 207, for the taxable year 1946 has a normal-tax net income of $6,000 and a corporation surtax net income of $7,000. The gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) is $120,000 and the gross amount of income from interest, dividends, rents, and net premiums, minus dividends to policyholders, minus wholly tax-exempt interest is $100,000. Under section 207 (a) (1), without application of section 207 (a) (4), the normal tax would be 30 percent of $3,000, or $900, since this is less than $920, the tax computed at the rates provided in section 14 (b); and the surtax would be 6 percent of $7,000, or $420, the rate provided in section 15 (b) (1), since its surtax net income exceeds $6,000 but does not exceed $25,000. The combined tax of $1,320 would then be reduced by applying section 207 (a) (4), since the gross receipts are between $75,000 and $125,000. The tax under section 207 (a) (1), as thus adjusted, would be 90 percent of $1,320, or $1,188, since $45,000 (the excess of $120,000 over $75,000) is 90 percent of $50,000.

Under section 207 (a) (2) (A), without reference to section 207 (a) (4), the tax is 2 percent of $25,000 (the excess of $100,000 over $75,000), or $500, since this is less than $1,000, 1 percent of $100,000. Applying section 207 (a) (4) reduces this to $450, or 90 percent of $500. Since $1,188, the tax under section 207 (a) (1), as adjusted, exceeds $450, the tax under section 207 (a) (2), as adjusted, the tax under section 207 (a) (1), as adjusted, is applicable. The Y Company would accordingly pay a combined normal tax and surtax of $1,188.

Example (4). The Z Exchange, an inter-insurer, for the taxable year 1946 has a corporation surtax net income of $60,000 and, due to partially tax-exempt interest of $12,000, a normal-tax net income of $48,000. The gross amount received from interest, dividends, rents, and premiums (including deposits and assessments) is $2,700,000. The Z Exchange is not subject to normal tax under section 207 (a) (3) for the taxable year 1946 as its normal-tax net income is less than $50,000. Its surtax is 28 percent of $10,000 ($60,000—$50,000) or $2,800, since that amount is less than $8,400, the surtax computed at the rate provided in section 15 (b). Since it has no normal tax and is not subject to the tax imposed by section 207 (a) (2) nor entitled to the adjustment provided in section 207 (a) (4), its total tax under section 207 (a) is $2,800.

(Sec. 121 and 122 of the Revenue Act of 1945 (Public Law 214, 79th Congress), enacted November 8, 1945, and Sec. 62 of the Internal Revenue Code, 53 Stat. 32; 26 U.S.C., and Sup. 62)

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: February 27, 1946.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

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[T. D. 5498]

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

Subchapter E—Administrative Provisions Common to Various Taxes

PART 474—EXTENSIONS OF TIME FOR PAYMENT OF TAXES BY CORPORATIONS EXPECTING CARRY-BACKS, AND TENTATIVE CARRY-BACK ADJUSTMENTS

Regulations prescribed under section 4 (a) of the Tax Adjustment Act of 1945, and Regulations 111 amended to conform to section 4 (b) of the Tax Adjustment Act of 1945, relating to extensions of time for payment of taxes by corporations expecting carry-backs, and tentative carry-back adjustments.

Part I

Sec.
474.0 Numbering of sections.
474.1 Extensions of time for payment of taxes by corporations expecting carry-backs.
474.2 Contents of statement.
474.3 Amount of tax the time for payment of which may be extended.
474.4 Payment of remainder of tax where extension relates to only part of tax.
474.5 Period of extension.
474.6 Revised statements.
474.7 Termination by Commissioner.
474.8 Payments on termination.
474.9 Interest.
474.10 Tentative carry-back adjustments.
474.11 Computation of increase or decrease in prior years' taxes affected by the carry-back.
474.12 Allowance of adjustments.
474.13 Assessment of erroneous allowances.

AUTHORITY: §§ 474.0 to 474.13, inclusive, issued under section 3791 of the Internal Revenue Code (53 Stat. 467; 26 U. S. C., 3791) and section 4 (a) of the Tax Adjustment Act of 1945 (Public Law 172, 79th Congress).

Section 4 (a) of the Tax Adjustment Act of 1945 (Public Law 172, 79th Congress), approved July 31, 1945, provides as follows:

SEC. 4. EXTENSIONS OF TIME FOR PAYMENT OF TAXES BY CORPORATIONS EXPECTING CARRY-BACKS, AND TENTATIVE CARRY-BACK ADJUSTMENTS.

(a) Chapter 37 of the Internal Revenue Code is amended by adding at the end thereof the following new sections:

SEC. 3779. EXTENSIONS OF TIME FOR PAYMENT OF TAXES BY CORPORATIONS EXPECTING CARRY-BACKS.

(a) *In general.* If a corporation, in any taxable year ending on or after September 30, 1945, files with the collector a statement, as provided in subsection (b), with respect to an expected net operating loss carry-back or unused excess profits credit carry-back from such taxable year, the time for payment of all or part of any tax imposed by chapter 1 or 2 for the taxable year immediately preceding such taxable year shall be extended, to the extent and subject to the conditions and limitations hereinafter provided in this section.

(b) *Contents of statement.* The statement with respect to an expected carry-back referred to in subsection (a) of this section shall be sworn to in the manner prescribed by section 52 in the case of a return and shall be filed at such time and in such manner and form as the Commissioner, with the approval of the Secretary, may by regulations prescribe. Such statement shall set forth that the corporation expects to have a net operating loss carry-back, as provided in section 122 (b), or an unused excess profits credit carry-back, as provided in section 710 (c) (3), from the taxable year in which such statement is made, and shall set forth, in such detail and with such supporting data and explanation as such regulations shall require:

(1) The estimated amount of the expected net operating loss or unused excess profits credit;

(2) The reasons, facts, and circumstances which cause the corporation to expect such net operating loss or unused excess profits credit;

(3) The amount of the reduction, attributable to the expected carry-back, in the aggregate of the taxes previously determined for all taxable years affected by the carry-back prior to the taxable year of the expected loss or unused credit; such taxes previously determined being ascertained in accordance with the method prescribed in section 3801 (d); and such reduction being determined by applying the expected carry-back in the manner provided by law to the items on the basis of which such taxes were determined but such reduction being decreased by the amount of any credits under section 780 properly allocable to such reduction;

(4) The tax or taxes and the amount thereof the time for payment of which is to be extended; and

(5) Such other information for the purpose of carrying out the provisions of this section as may be required by such regulations.

The collector shall, upon request, furnish a receipt for any statement filed, which shall set forth the date of such filing.

(c) *Amount to which extension relates and installment payments.* The amount the time for payment of which may be extended under subsection (a) with respect to any tax shall not exceed the amount of such tax shown on the return, increased by any amount assessed as a deficiency (or as interest or additions to the tax) prior to the date of filing the statement and decreased by any amount paid or required to be paid prior to the date of such filing, and the total amount of the taxes the time for payment of which may be extended shall not exceed the amount stated under clause (3) of subsection (b). For the purposes of this subsection, an

amount shall not be considered as required to be paid unless shown on the return or assessed as a deficiency (or as interest or addition to the tax), and an amount assessed as a deficiency (or as interest or addition to the tax) shall be considered to be required to be paid prior to the date of filing of the statement if the tenth day after notice and demand for its payment occurs prior to such date. If an extension of time under this section relates to only a part of a tax, the time for payment of the remainder shall be considered to be the dates on which payments would have been required if such remainder had been the tax and the taxpayer had elected to pay the tax in four equal instalments as provided in section 56 (b).

(d) *Period of extension.* The extension of time for payment provided in this section shall expire:

(1) On the last day of the month in which falls the last date prescribed by law) including any extension of time granted the taxpayer) for the filing of the return for the taxable year of the expected net operating loss or unused excess profits credit, or

(2) If an application for tentative carry-back adjustment provided in section 3780 with respect to such loss or unused credit is filed before the expiration of the period prescribed in clause (1), on the date on which notice is mailed by registered mail by the Commissioner to the taxpayer that such application is allowed or disallowed in whole or in part.

(e) *Revised statements.* Each statement filed under subsection (a) with respect to any taxable year shall be in lieu of the last statement previously filed with respect to such year. If the amount the time for payment of which is extended under a statement filed is less than the amount under the last statement previously filed the extension of time shall be terminated as to the difference between the two amounts.

(f) *Termination by Commissioner.* The Commissioner is not required to make any examination of the statement, but he may make such examination thereof as he deems necessary and practicable. The Commissioner shall terminate the extension as to any part of the amount to which it relates which he deems should be terminated because, upon such examination, he believes that, as of the time such examination is made, all or any part of the statement clearly is in a material respect erroneous or unreasonable.

(g) *Payments on termination.* If an extension of time is terminated under subsection (e) or (f) with respect to any amount, then:

(1) No further extension of time shall be made under this section with respect to such amount, and

(2) The time for payment of such amount shall be considered to be the dates on which payments would have been required if there had been no extension with respect to such amount and the taxpayer had elected to pay the tax in four equal instalments as provided in section 56 (b).

(h) *Jeopardy.* If the Commissioner believes that collection of the amount to which an extension under this section relates is in jeopardy, he shall immediately terminate such extension and notice and demand shall be made by the collector for payment of such amount.

(i) *Interest.* In the case of an amount the time for payment of which has been extended, there shall be collected as part of such amount interest from the dates on which payments would have been required if there had been no extension and the taxpayer had elected to pay the tax in four equal instalments as provided in section 56 (b):

(1) Upon so much of such amount as is satisfied under section 3780 (b) by applying or crediting thereto, within the period of extension, a decrease in tax determined in connection with an application under section 3780 (a), interest at the rate of 3 per centum per annum to the date of such satisfaction, except that on so much of such satisfied amount as is not in excess of the amount of the deficiencies assessed under section 3780 (b) and which is not so satisfied, the rate shall be 6 per centum per annum; and

(2) Upon the remainder of the amount the time for payment of which has been extended, interest at the rate of 6 per centum per annum to the date such amount is paid.

If the Commissioner determines that during the period of extension credit or refund of an overpayment has been allowed or made, or a deficiency assessed, affecting the amount to which the extension relates and that the taxpayer could not have taken such overpayment or deficiency into account in the statement or a revised statement, appropriate adjustment shall be made in the interest.

SEC. 3780. TENTATIVE CARRY-BACK ADJUSTMENTS.

(a) *Application for adjustment.* A taxpayer may file an application for a tentative carry-back adjustment of the taxes for prior taxable years affected by a net operating loss carry-back, provided in section 122 (b), or an unused excess profits credit carry-back, provided in section 710 (c) (3), from any taxable year ending on or after September 30, 1945. The application shall be verified in the manner prescribed by section 51 or section 52 in the case of a return of such taxpayer, and shall be filed, on or after the date of filing of the return for the taxable year of the net operating loss or unused excess profits credit from which the carry-back results and within a period of twelve months from the end of such taxable year, in the manner and form required by regulations prescribed by the Commissioner with the approval of the Secretary. The application shall set forth, in such detail and with such supporting data and explanation as such regulations shall require:

(1) The amount of the net operating loss or unused excess profits credit;

(2) The amount of the tax previously determined for each prior taxable year affected by such carry-back; the tax previously determined being ascertained in accordance with the method prescribed in section 3801 (d);

(3) The amount of increase or decrease in each such tax, attributable to such carry-back; such increase or decrease being determined by applying the carry-back in the manner provided by law to the items on the basis of which such taxes were determined. If an application under section 124 (j) for tentative adjustment of tax with respect to amortization has been previously filed but such adjustment has not been previously determined, then for the purposes of this section the assessments, applications, credits, and refunds provided for in section 124 (k) shall be considered as having previously been made upon the basis of such application under section 124 (j);

(4) The amount by which the aggregate of such decreases exceeds the aggregate of such increases;

(5) The unpaid amount of each such tax, not including any amount required to be shown under paragraph (6);

(6) The amount, with respect to each tax for the taxable year immediately preceding the taxable year of such loss or unused credit, as to which an extension of time for payment under section 3779 is in effect; and

(7) Such other information for the purposes of carrying out the provisions of this section as may be required by such regulations.

An application under this subsection shall not constitute a claim for credit or refund.

(b) *Allowance of adjustments.* Within a period of ninety days from the date on which an application for a tentative carry-back adjustment is filed under subsection (a), or from the last day of the month in which falls the last date prescribed by law (including any extension of time granted the taxpayer) for filing the return for the taxable year of the net operating loss or unused excess profits credit from which such carry-back results, whichever is the later, the Commissioner shall make, to the extent he deems practicable in such period, a limited examination of the application, to discover omissions and errors of computation therein, and shall determine the amount of the increase or decrease in each tax attributable to such carry-back upon the basis of the application and the examination, except that the Commissioner may disallow, without further action, any application which he finds contains errors of computation which he deems cannot be corrected by him within such ninety-day period or material omissions. Each such increase shall be deemed determined as a deficiency and shall be assessed, without regard to the restrictions on assessment in section 272. Each such decrease shall be applied against any unpaid amount of the tax decreased (including any amount of such tax as to which an extension of time under section 3779 is in effect) and any remainder shall be credited:

(1) Against the deficiencies (and additions to the tax) assessed under this subsection,

(2) Against any unsatisfied amount of any tax for the taxable year immediately preceding the taxable year of the net operating loss or unused excess profits credit the time for payment of which tax is extended under section 3779, and any remainder shall, within such ninety-day period, be either credited against any income, war profits, or excess profits tax or instalment thereof then due from the taxpayer, or refunded to the taxpayer. The application, credit or refund of a decrease determined under this subsection shall be deemed a credit or refund of an overpayment within the meaning of sections 781 (b) and 3807 (b) (1).

(c) *Assessment of erroneous allowances.* If the Commissioner determines that the amount applied, credited or refunded under subsection (b) is in excess of the overassessment attributable to the carry-back with respect to which such amount was applied, credited or refunded, he may assess the amount of the excess as a deficiency as if it were due to a mathematical error appearing on the face of the return, as provided in section 272 (f). Upon making such assessment the Commissioner shall schedule as an overassessment the decrease in any other tax resulting from the adjustments reflected in the computation of the deficiency.

SEC. 3781. EXTENSION OF TIME AND TENTATIVE CARRY-BACK AND AMORTIZATION ADJUSTMENTS IN THE CASE OF CONSOLIDATED RETURNS.

If the corporation seeking an extension of time under section 3779, a tentative carry-back adjustment under section 3780, or a tentative adjustment with respect to an amortization deduction under section 124 (j) and (k), made or was required to make a consolidated return, either for the taxable year within which the net operating loss or the unused excess profits credit arises or within which the election is made to terminate the amortization period, or for a preceding taxable year affected by such loss, credit, or election, the provisions of such sections shall apply only to such extent and subject to such conditions, limitations, and exceptions as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

Pursuant to the above-quoted provisions of the Tax Adjustment Act of 1945, the following regulations are hereby prescribed:

§ 474.0 *Numbering of sections.* Inasmuch as these regulations constitute Part 474 of Title 26 of the 1945 Supplement to the Code of Federal Regulations,

each section of the part bears a number beginning with 474 and a decimal point. References to sections preceded by "474." are references to sections of this part. References to sections not preceded by "474." and references to chapters are references to sections and chapters of the Internal Revenue Code unless otherwise expressly indicated.

§ 474.1 *Extensions of time for payment of taxes by corporations expecting carry-backs.* If a corporation files a statement with respect to an expected net operating loss carry-back or unused excess profits credit carry-back from any taxable year ending on or after September 30, 1945, such corporation may extend the time for the payment of all or any part of certain taxes to the extent and subject to the limitations provided in section 3779. A corporation may extend the time for payment with respect to only such taxes as meet the following three requirements:

(a) The tax must be one imposed by chapter 1 or chapter 2;

(b) The tax must be for the taxable year immediately preceding the taxable year of the expected net operating loss or unused excess profits credit;

(c) The tax must be shown on the return or must be assessed within the taxable year of the expected net operating loss or unused excess profits credit; and

(d) The tax must not have been paid or required to have been paid prior to the filing of the statement.

The time for payment of the tax is automatically extended under section 3779 upon the filing of a statement by the corporation with the collector of internal revenue where the tax is payable with respect to the expected net operating loss carry-back or unused excess profits credit carry-back. The period of extension is that provided in section 3779 (d) unless sooner terminated by action of either the Commissioner of Internal Revenue (hereinafter referred to in these regulations as the Commissioner) or the corporation.

§ 474.2 *Contents of statement.* The statement with respect to an expected carry-back which must be filed by a corporation in order to extend the time for payment of tax under section 3779 is to be filed on Form 1138. The statement must be filled out in accordance with the instructions accompanying the form, and all information required by the form and the instructions must be furnished by the taxpayer. The statement must be sworn to in the manner prescribed in section 52 in the case of a corporation income tax return. The collector, upon request, will furnish a receipt for any statement filed. Such receipt will show the date the statement was filed.

The reduction, attributable to the expected carry-back, in the aggregate of the taxes previously determined for all taxable years, affected by the carry-back, prior to the taxable year of the expected net operating loss or unused excess profits credit will be the excess of the decreases over the increases, attributable to the expected carry-back or any related adjustments, in such taxes as previously determined. The tax previously determined is to be ascertained in accordance with the method prescribed in section 3801 (d). In general, therefore, the tax previously determined will be the tax shown by the taxpayer on its return, increased by any amounts assessed (or collected without assessment) as deficiencies prior to the date of the filing of the statement, and decreased by any amounts abated, credited, refunded, or otherwise repaid prior to such date. Any items as to which the Commissioner and the taxpayer are in disagreement at the time of the filing of the statement shall be taken into account in ascertaining the tax previously determined only if, and to the extent that, they were reported in the return, or were reflected in any amounts assessed (or collected without assessment) as deficiencies, or in any amounts abated, credited, refunded, or otherwise repaid, prior to the date of the filing of the statement. The tax previously determined will reflect the foreign tax credit, the credit for tax withheld at source provided in section 32, the credit for debt retirement provided in section 783, and the 10-percent credit against the excess profits tax provided in section 784, but will not reflect the postwar credit provided in section 780. In the case of any taxable year beginning in 1944 for which the credit provided in section 784 is not claimed on the return, the tax shown on the return, for purposes of this subsection, shall be the tax shown on the return as filed reduced by the excess of (1) the credit under section 784 to the extent that an amount has not been abated, credited, refunded, or otherwise repaid in respect of such credit prior to the date of filing the statement, over (2) any amount claimed on the return as a credit for debt retirement under section 783. In the case of any taxable year beginning prior to January 1, 1944, any amount abated, credited, refunded, or otherwise repaid in connection with the postwar credit under section 780, and the amount of any bonds issued as prescribed in sections 780 and 781 in connection with the excess profits tax for such taxable year, whether or not such bonds have been redeemed, shall not be considered an amount abated, credited, refunded, or otherwise repaid in respect of the excess profits tax for such taxable year.

The increase or decrease, attributable to the expected carry-back or any related adjustments, in any tax previously determined is to be ascertained, except for such carry-back and related adjustments, on the basis of the items which entered into the computation of such tax as previously determined. Accordingly, as in ascertaining the tax previously determined, items must be taken into account only to the extent that such items were included in the return, or were reflected in amounts assessed (or collected without assessment) as deficiencies, or in amounts abated, credited, refunded, or otherwise repaid, prior to the date of the filing of the statement. Thus, for example, if the taxpayer claimed a deduction for depreciation of $10,000 in its return and the Commissioner asserts that only $4,000 is properly deductible, no change is to be made in the $10,000 depreciation deduction as shown by the taxpayer on his return unless a deficiency has been assessed, or an amount collected without assessment, prior to the date of the filing of the statement as a result of a change in the depreciation deduction, or unless such change in the depreciation deduction was reflected in an amount abated, credited, refunded, or otherwise repaid prior to such date. In determining the increase or decrease in any tax previously determined, any items which are affected by the carry-back must be adjusted to reflect such carry-back. Thus, any deduction limited, for example, by net income, such as the deduction for charitable contributions, is to be recomputed on the basis of the net income as affected by the carry-back. Similarly, in any case where one tax is allowable as a deduction in computing a second tax, or where the income subject to one tax is a credit in computing the income subject to the second tax, such deduction or credit must be adjusted to reflect such carry-back. In determining the decrease in excess profits tax for any taxable year beginning prior to January 1, 1944, the tax as recomputed by taking into account the carry-back and any related adjustments is not to be decreased by the amount of the postwar credit under section 780, whether or not any amount has been abated, credited, refunded, or otherwise repaid in connection with such credit, or by the amount of any bonds, whether or not such bonds have been redeemed, issued as provided in sections 780 and 781 in connection with the excess profits tax for such taxable year. In determining the net operating loss deduction, the adjustments required by sections 122 (c), 711 (a) (1) (J), and 711 (a) (2) (L) are likewise to be made.

The reduction in the aggregate of the taxes previously determined is a net reduction. That is, in determining such reduction, a decrease, attributable to a carry-back, in any one tax, e. g., the excess profits tax, will be offset by an increase in any other tax, e. g., the normal tax and surtax, resulting from such decrease.

A decrease in excess profits tax attributable to an unused excess profits credit carry-back which itself results from, or is increased in amount by, a net operating loss carry-back will be considered to be attributable to such net operating loss carry-back. Thus, if a corporation has a net operating loss in the calendar year 1945 which when carried back to 1943 results in an unused excess profits credit for 1943, the decrease in excess profits tax for 1941 resulting from the unused excess profits credit carry-back from 1943 will be considered to be attributable to both the unused excess profits credit carry-back from 1943 and to the net operating loss carry-back from 1945. The decrease in the excess profits tax for 1941, however, will be considered to be attributable to the net operating loss carry-back from 1945 only to the extent that such decrease results from such net operating loss carry-back.

§ 474.3 *Amount of tax the time for payment of which may be extended—(a) Total amount to which extension may relate.* The total amount of one or more taxes the time for payment of which

may be extended under section 3779 may not exceed the amount shown in item 4 (c) of Form 1138.

(b) *Amount of any one tax to which extension may relate.* The taxpayer is to specify in item 5 (j) of Form 1138 the tax or taxes and the amount thereof the time for payment of which is to be extended. In case of any one tax the amount to which an extension may relate may not exceed the amount of such tax shown on the return as filed, increased by any amount assessed as a deficiency (or as interest or additions to the tax) prior to the date of filing the statement and decreased by any amount paid or required to be paid prior to such date. For taxable years beginning in 1944, the amount of tax to which an extension may relate is to be further reduced by any amount which is to be abated, credited, refunded, or otherwise repaid in connection with the credit provided in section 784 without regard to the date on which such abatement, credit, refund, or other repayment is in fact allowed or made. In determining the amount of tax required to be paid prior to the date of filing the statement, only the following amounts shall be taken into consideration:

(1) The amount of the tax shown on the return as filed; and

(2) Any amount assessed as a deficiency (or as interest or additions to the tax) if the tenth day after notice and demand for its payment occurs prior to the date of the filing of the statement.

Delinquent installments are to be considered amounts required to be paid prior to the date of filing the statement. In the case of any authorized extension of time under section 56 (c), the amount of tax the time for payment of which is so extended is not to be considered required to be paid prior to the end of such extension. Similarly, any amount assessed as a deficiency (or as interest or additions to the tax) is not to be considered required to be paid prior to the date of the filing of the statement unless the tenth day after notice and demand for its payment falls prior to the date of the filing of the statement.

The taxpayer may choose to extend the time for payment of all of one or more taxes, or it may choose to extend the time for payment of portions of several taxes. The taxes chosen by the taxpayer need not be those taxes which are affected by the carry-back. The amount to which an extension may relate in the case of any one tax may not exceed the amount specified in section 3779 (c) and shown in item 5 (i) of Form 1138, and the total amount of all taxes the time for payment of which may be extended may not exceed the amount specified in section 3779 (c) and shown in item 4 (c) of Form 1138. Such amounts represent the maximum amounts the time for payment of which may be extended; the amount the time for payment of which is extended in the case of any one tax, or the total of such amounts, may be less than the maximum amounts specified in section 3779 (c) and shown in items 5 (i) and 4 (c), respectively, of Form 1138.

§ 474.4 *Payment of remainder of tax where extension relates to only part of the tax.* If an extension of time relates to only part of the tax, the time for payment of the remainder of the tax shall be considered to be the dates on which payments would have been required if such remainder had been the tax and the taxpayer had elected to pay the tax in four equal installments.

The provisions of this section may be illustrated by the following example:

Example. Corporation A, which keeps its books and makes its tax returns on the calendar year basis, filed its income tax return for 1945 on March 15, 1946. The corporation showed a tax of $1,000 on its return and paid one-fourth of such tax, or $250, on March 15, 1946. On June 1, 1946, Corporation A, pursuant to the provisions of section 3779 and these regulations, extended the time for payment of $600 of such tax. The remainder of the tax the time for payment of which was not so extended, i. e., $400, is to be considered the tax for purposes of determining when it is to be paid. Such remainder is to be paid in four equal installments on each of the normal installment dates. Since the corporation has already paid $250 on March 15, 1946, it will have nothing to pay on June 15, 1946, it will pay $50 on September 15, 1946, and $100 on December 15, 1946.

§ 474.5 *Period of extension.* If the time for the payment of any tax has been extended pursuant to section 3779, such extension shall expire:

(a) On the last day of the month in which falls the last date prescribed by law (including any extension of time granted the taxpayer) for the filing of the return for the taxable year of the expected net operating loss or unused excess profits credit; or

(b) If an application for a tentative carry-back adjustment provided in section 3780 with respect to such loss or unused credit is filed before the expiration of the period specified in paragraph (a) of this section, on the date on which notice is mailed by registered mail to the taxpayer that such application is allowed or disallowed in whole or in part.

§ 474.6 *Revised statements.* A corporation may file more than one statement under section 3779 with respect to any one taxable year. Each statement is to be considered a new statement and not an amendment of any prior statement. Each such new statement is to be in lieu of the last statement previously filed with respect to the taxable year of the statement and may extend the time for payment of a greater or lesser amount of tax than was extended under the prior statement. The extension may not relate to any amount of tax which was paid or required to be paid prior to the date of filing the new statement. Any amount of tax the time for payment of which was extended under a prior statement, however, may continue to be extended under the new statement. If the amount the time for payment of which is extended under the new statement is less than the amount so extended under the last statement previously filed, the extension of time shall be terminated on the date the new statement is filed as to the difference between the two amounts. See section 3779 (g) for the dates on which such difference must be paid. If a corporation pays any amount of tax, the time for payment of which was extended, prior to the date the extension would otherwise terminate, the extension with respect to such amount shall be deemed terminated, without regard to whether a new statement is filed, on the date such amount is paid. The corporation shall indicate on each new statement filed that it has already filed one or more prior statements with respect to the taxable year of the statement. The corporation shall likewise indicate the dates each prior statement was filed and the amount of each tax the time for payment of which was extended under each prior statement.

The provisions of this section may be illustrated by the following example:

Example. Corporation B, which keeps its books and makes its tax returns on the calendar year basis, filed its income tax return for 1945, showing a tax of $100,000, on March 15, 1946. At the same time it filed a statement under section 3779 in which it stated that it expected to have a net operating loss of $75,000 in 1946 and that the reduction in the aggregate of all taxes previously determined for taxable years prior to 1946, attributable to the expected net operating loss carry-back resulting from such expected loss, would be $30,000. The corporation accordingly extended the time for payment of $30,000 of its income tax for 1945, and paid $17,500 of such tax on March 15, 1946 (see sections 3779 (c) and § 474.4). As a result of its operations during the next several months, the corporation filed a second statement on June 1, 1946, in which it stated that its expected net operating loss for 1946 would amount to $300,000 and that the corresponding reduction in the aggregate of all taxes previously determined for taxable years prior to 1946 would amount to $120,000. Corporation B under the new statement may extend the time for payment of the three installments of $17,500 due on June 15, 1946, September 15, 1946, and December 15, 1946, and the time for payment of the $30,000 extended under the first statement filed on March 15, 1946, may continue to be extended under the second statement. The $17,500 which was paid on March 15, 1946, will not be affected by the second statement filed on June 1, 1946. If the corporation had failed to pay the $17,500 on March 15, 1946, and had not secured an extension of time under section 56 (c) until at least June 1, 1946, with respect to such amount, the time for payment of such $17,500 could not be extended under the second statement filed on June 1, 1946.

Corporation B might file a second statement to show that it had overestimated the amount of its expected net operating loss and accordingly to terminate the extension with respect to part or all of the tax. The corporation might file a second statement even though its estimate of its expected net operating loss had not changed since it filed its first statement. For example, the corporation might have computed incorrectly the reduction, attributable to the expected net operating loss carry-back from 1946, in the aggregate of its taxes previously determined for all taxable years prior to 1946. In such case, the corporation might file a second statement showing the correct computation of such reduction and increasing or decreasing the amount of tax the time for payment of which was extended to correspond to the correct computation. The corporation might file a second statement in order to change the kind of tax the time for payment of which is to be extended even though the total amount of tax the time for payment of which was extended is not to be changed.

§ 474.7 *Termination by Commissioner*—(a) *After an examination of the statement filed by the corporation is made.* The Commissioner is authorized to make such examination of the statements filed as he deems necessary and practicable. If upon such examination as he may make, the Commissioner believes that, as of the time he makes the examination, all or any part of the statement is in a material respect erroneous or unreasonable, he will terminate the extension as to any part of the amount to which such extension relates which he deems should be terminated.

(b) *Jeopardy.* If the Commissioner believes that the collection of any amount to which an extension under section 3779 relates is in jeopardy, he will immediately terminate the extension. In the case of such a termination, notice and demand is to be made by the collector for payment of such amount, and there may be no further extension of time under section 3779 with respect to such amount.

§ 474.8 *Payments on termination.* If an extension of time under section 3779 is terminated with respect to any amount either (1) by the filing of a new statement by the taxpayer under section 3779 (e) extending the time for payment of a lesser amount than was extended in a prior statement or (2) by action of the Commissioner under section 3779 (f) after making an examination of the statement filed by the corporation, no further extension of time may be made under section 3779 with respect to such amount. The time for payment of such amount shall be the dates on which payments would have been required if there had been no extension with respect to such amount and the taxpayer had elected under section 56 (b) to pay the tax in four equal installments.

The provisions of this section may be illustrated by the following examples:

Example (1). Corporation C, which keeps its books and makes its tax returns on a calendar year basis, filed its 1945 income tax return, showing a tax of $1,000, on March 15, 1946. At the same time the corporation filed a statement under section 3779 and this part extending the time for payment of the entire $1,000 on the basis of an expected unused excess profits credit carry-back from 1946. On July 1, 1946, the corporation filed a new statement indicating that the reduction, attributable to the expected unused excess profits credit carry-back from 1946, in the aggregate of its taxes for years prior to 1946 would be only $600, and thus terminated the above extension to the extent of $400. The time for payment of such $400 may not be extended again, and such $400 is payable as if it were the tax for 1945 and Corporation C had elected to pay such tax in four equal installments. That is, $100 is payable on March 15, 1946, $100 on June 15, 1946, $100 on September 15, 1946, and $100 on December 15, 1946. Interest is payable under section 3779 (i) (2) on such amounts at the rate of 6 percent per annum and is to be computed from the respective dates on which such amounts were payable. Inasmuch as the March 15 and June 15 dates had already passed when Corporation C terminated the extension with respect to the $400, $200 is payable immediately upon such termination, and $100 is payable on September 15, 1946, and $100 on December 15, 1946. The fact that the corporation did not pay the $100 on March 15, 1946, and the $100 on June 15, 1946, is not to be considered such a failure to pay an installment on or before the date fixed for its payment as would make the entire tax become due under the provisions of section 56 (b). Interest, however, will be computed upon the first $100 from March 15, 1946, and upon the second $100 from June 15, 1946. See section 3779 (i) and § 474.9.

Example (2). If Corporation C in example (1) had shown a tax of $1,200 on its return and accordingly had paid $50 on March 15, 1946, and $50 on June 15, 1946, the other facts being the same as in example (1), then upon the termination as to the $400, $200 would be payable immediately (i. e., $100 which in the light of the termination should have been paid on March 15, 1946, and $100 which should have been paid on June 15, 1946), and two installments of $150 each would be payable on September 15, 1946, and on December 15, 1946. Interest would be computed from the same dates as in example (1).

The above examples would also apply if the extension of time for the payment of the $400 were terminated by the Commissioner under section 3779 (f) because he believed that the statement filed by Corporation C under section 3779 extending the time for payment of tax was clearly erroneous or unreasonable in a material respect. If, however, the Commissioner on July 1, 1946, terminated the extension with respect to such $400 under section 3779 (h) because he believed the collection of such amount was in jeopardy, the entire $400 would be payable immediately upon notice and demand by the collector. In such case interest would be computed on $100 from March 15, 1946, on $100 from June 15, 1946, and on the remaining $200 from July 1, 1946. See section 3779 (i) and § 474.9.

§ 474.9 *Interest.* Interest is payable on any amount the time for payment of which is extended under section 3779. The interest, which is to be collected as part of such amount, is to be computed from the dates on which payments would have been required if there had been no extension, and the taxpayer had elected under section 56 (b) to pay the tax in four equal installments, at the following rates:

(a) At the rate of 3 percent per annum on so much of such amount as is satisfied by applying or crediting thereto, within the period of extension (see section 3779 (d)), a decrease in tax determined in respect of an application for a tentative carry-back adjustment, as provided in section 3780 (a), to the date of such satisfaction, except that the rate is to be 6 percent per annum upon so much of the satisfied amount as does not exceed the amount of the deficiencies assessed under section 3780 (b) in respect of such application which is not so satisfied; and

(b) At the rate of 6 percent per annum upon the remainder of the amount the time for payment of which was extended to the date such amount is paid.

Interest thus will be payable at the rate of 3 percent per annum upon any amount the time for payment of which has been extended under section 3779 to the extent that such amount is satisfied by applying or crediting thereto, within the period of extension, a decrease in tax determined in respect of an application for a tentative carry-back adjustment under section 3780 (a). The application for the tentative carry-back adjustment must be with respect to the same taxable year as that of the expected net operating loss or unused excess profits credit. In determining whether an amount has been so satisfied, however, the net effect of the carry-back, including any resulting deficiencies, must be taken into account. Interest upon any amount not so satisfied will be payable at the rate of 6 percent per annum.

The provisions of this section may be illustrated by the following example:

Example. Corporation D, which came into existence on January 1, 1945 and which keeps its books and makes its tax returns on the calendar year basis, extended the time for payment of $855 of its excess profits tax for 1945 on the basis of an expected unused excess profits credit carry-back from 1946. The corporation in fact had an unused excess profits credit in 1946 and it filed an application for a tentative carry-back adjustment under section 3780 (a) on March 31, 1947. Such application showed a decrease in excess profits tax for 1945 of $855 and a resulting increase in income tax for 1945 of $400. Corporation D's application was allowed in full on June 29, 1947, and the resulting decrease of $855 in excess profits tax for 1945 was applied against the $855 of excess profits tax for 1945 the time for payment of which had been extended (see section 3780 (b)). The Commissioner, however, simultaneously assessed, and notice and demand was made for, the $400 increase in Corporation D's income tax for 1945. Inasmuch as the entire decrease in its excess profits tax for 1945 had been applied against the unpaid amount of its excess profits tax for 1945, the corporation paid such $400 increase in income tax in cash within ten days after notice and demand. The reduction in the aggregate of the corporation's taxes as previously determined for 1945, attributable to the unused excess profits credit carry-back from 1946, was only $455, and the corporation therefore should not have extended the time for payment of more than $455 of its 1945 taxes. Inasmuch as in effect only $455 of the amount the time for payment of which had been extended was satisfied by reason of the carry-back, interest is to be collected at the rate of 3 percent per annum on the $455 and at the rate of 6 percent per annum on the remaining $400. The interest will be computed on the $455 and on the $400 at the rates of 3 percent and 6 percent per annum, respectively, as if one-fourth of each such amount were payable on March 15, 1946, one-fourth on June 15, 1946, one-fourth on September 15, 1946, and one-fourth on December 15, 1946. Interest on the $455 will run until the date the reduction in excess profits tax for 1945, determined in respect of the above application for a tentative carry-back adjustment, is applied against the excess profits tax for 1945 the time for payment of which was extended, and interest on the $400 will run until the date such $400 is paid. No interest will be payable in this case on the above $400 increase in income tax for 1945 resulting from the decrease in excess profits tax for 1945. See section 292 (c). The corporation, however, will be liable for a penalty of 5 percent of $286.25, or $14.31, for extending the time for payment of an amount substantially in excess of an amount the time for payment of which might properly have been extended. See section 294 (e) and § 29.294–2 of this chapter.

If an extension of time under section 3779 is terminated either by action of the taxpayer (by paying an amount the time for payment of which had been extended or by filing a new statement extending the time for payment of a lesser amount than was extended in a prior statement) or by

the Commissioner (because he believes the statement filed was erroneous or unreasonable in a material respect or because he believes that the collection of an amount to which the extension relates is in jeopardy), interest is payable on the amount to which such termination relates at the rate of 6 percent per annum to the date of payment. Likewise, if the taxpayer fails to file an application for a tentative carry-back adjustment prior to the last day of the month in which falls the last date prescribed by law (including any extension of time granted the taxpayer) for filing the return for the taxable year of the expected net operating loss or unused excess profits credit, interest is payable on the amount to which the extension relates at the rate of 6 percent per annum to the date of payment. In such case interest will be payable at the rate of 6 percent per annum without regard to whether the taxpayer could have filed an application for a tentative carry-back adjustment, which would have been allowed by the Commissioner, prior to such last date and without regard to whether the taxpayer in fact does file such an application at some time after such last date. If part of an amount the time for payment of which has been extended is satisfied by applying or crediting thereto, within the period of extension, a decrease in tax determined in respect of an application for a tentative carry-back adjustment and part is not so satisfied, interest will be payable on the first part at the rate of 3 percent per annum and on the second part at the rate of 6 percent per annum.

The action of the Commissioner in allowing or disallowing an application for a tentative carry-back adjustment determines the interest payable on amounts the time for payment of which has been extended under section 3779; such interest is not to be affected by a later determination by the Commissioner or any court, including The Tax Court of the United States. If, however, the Commissioner determines, either at the time of the termination of the extension or at some time thereafter, that during the period of extension a credit or refund of an overpayment has been allowed or made, or a deficiency assessed, affecting the amount to which the extension under section 3779 relates and that the corporation could not have taken such overpayment or deficiency into account in the statement or in a revised statement, an appropriate adjustment will be made in determining what part of such amount shall bear interest at the rate of 3 percent and what part at the rate of 6 percent per annum.

§ 474.10 *Tentative carry-back adjustments*—(a) *In general.* Any taxpayer who claims a net operating loss or unused excess profits credit for any taxable year ending on or after September 30, 1945 may file an application under section 3780 for a tentative carry-back adjustment of the taxes for all taxable years prior to the taxable year of the loss or unused credit which are affected by the net operating loss carry-back or the unused excess profits credit carry-back resulting from such loss or unused credit. The right to file an application for a tentative carry-back adjustment is not limited to corporations, but is available to any taxpayer who has a carry-back from a taxable year ending on or after September 30, 1945. A corporation may file an application for a tentative carry-back adjustment even though it has not extended the time for payment of tax under section 3779. If a corporation has both a net operating loss and an unused excess profits credit in any taxable year ending on or after September 30, 1945, it may file an application for a tentative carry-back adjustment in respect of both the net operating loss carry-back and the unused excess profits credit carry-back resulting from such loss and unused credit.

A decrease in excess profits tax attributable to an unused excess profits credit carry-back which itself results from, or is increased in amount by, a net operating loss carry-back will be considered to be attributable to both the unused excess profits credit carry-back and the net operating loss carry-back. If a corporation has, e. g., a net operating loss in the calendar year 1945 which when carried back to 1943 results in an unused excess profits credit for 1943, the decrease in excess profits tax for 1941 resulting from the unused excess profits credit carry-back from 1943 will be considered to be attributable to both the unused excess profits credit carry-back from 1943 and to the net operating loss carry-back from 1945. The decrease in excess profits tax for 1941, therefore, will be taken into account in determining the effect on prior years' taxes of the net operating loss carry-back from 1945 if the corporation files an application for a tentative carry-back adjustment with respect to the net operating loss carry-back from 1945. The decrease in the excess profits tax for 1941 will be taken into account, however, only to the extent that it resulted from the net operating loss carry-back from 1945.

(b) *Contents of application.* The application for a tentative carry-back adjustment in the case of a corporation is to be filed on Form 1139, and in the case of taxpayers other than corporations on Form 1045. The applications are to be filled out in accordance with the instructions accompanying such forms, and all information required by the forms and the instructions must be furnished by the taxpayer. The application in the case of a corporation is to be sworn to in the manner provided in section 52 in the case of a corporation income tax return. The application in the case of a taxpayer other than a corporation is to be verified in the manner provided in sections 51 and 142 in the case of an income tax return of such taxpayer.

An application for a tentative carry-back adjustment does not constitute a claim for credit or refund. If such application is disallowed by the Commissioner in whole or in part, no suit may be maintained in any court for the recovery of any tax based on such application. The taxpayer, however, may file a regular claim for credit or refund under section 322 at any time prior to the expiration of the applicable period of limitation, and may maintain a suit based on such claim if it is disallowed or if the Commissioner does not act on the claim within six months from the date it is filed. Such regular claim may be filed before, simultaneously with, or after the filing of the application for a tentative carry-back adjustment. The filing of an application for a tentative carry-back adjustment will not constitute the filing of a claim for credit or refund within the meaning of section 322 (b) for purposes of determining whether a claim for credit or refund was filed prior to the expiration of the applicable period of limitation. A regular claim for credit or refund under section 322 filed after the filing of an application for a tentative carry-back adjustment is not to be considered an amendment of such application but is to be considered a new claim. Such regular claim, however, in proper cases may constitute an amendment to a prior regular claim filed under section 322.

(c) *Time and place of filing application.* The application for a tentative carry-back adjustment is to be filed on or after the date of the filing of the return for the taxable year of the net operating loss or the unused excess profits credit, and must be filed within a period of 12 months from the end of such taxable year. Any application filed prior to the date the return for the taxable year of the loss or unused credit is filed shall be considered to have been filed on the date such return is filed. The application is to be filed with the collector of internal revenue where the tax was paid or the assessment was made.

§ 474.11 *Computation of increase or decrease in prior years' taxes affected by the carry-back.* The taxpayer is to determine the amount of increase or decrease, attributable to the carry-back, in each tax previously determined, which is affected by such carry-back, for each taxable year prior to the taxable year of the net operating loss or unused excess profits credit. The tax previously determined is to be ascertained in accordance with the method prescribed in section 3801 (d). In general, therefore, the tax previously determined will be the tax shown on the return as filed, increased by any amounts assessed (or collected without assessment) as deficiencies prior to the date of the filing of the application for a tentative carry-back adjustment, and decreased by any amounts abated, credited, refunded, or otherwise repaid prior to such date. Any items as to which the Commissioner and the taxpayer are in disagreement at the time of the filing of the application shall be taken into account in ascertaining the tax previously determined only if, and to the extent that, they were reported in the return, or were reflected in any amounts assessed (or collected without assessment) as deficiencies, or in any amounts abated, credited, refunded, or otherwise repaid, prior to the date of filing the application. The tax previously determined, therefore, will reflect the foreign tax credit, the credit for tax withheld at source provided in section 32, the credit for debt retirement provided in section 783, and the 10-percent credit against excess profits tax provided in section 784, but will not reflect the postwar credit provided in section 780. In the case of any taxable year beginning in 1944 for which the credit provided in section 784 is not claimed on the return, the tax shown on the return, for purposes of this section, shall be the tax shown on the return as filed reduced by the excess of (a) the credit under section 784 to the extent that an amount has not been abated, credited, refunded, or otherwise repaid in respect of such credit prior to the date of filing the application, over (b) any amount claimed on the return as a credit for debt retirement under section

783. In the case of any taxable year beginning prior to January 1, 1944, any amount abated, credited, refunded, or otherwise repaid, prior to the date of filing the application, in connection with the postwar credit provided in section 780, and the amount of any bonds issued as provided in sections 780 and 781 in connection with the excess profits tax for such taxable year, whether or not such bonds have been redeemed, shall be considered an amount abated, credited, refunded, or otherwise repaid in respect of the excess profits tax for such taxable year prior to the date of filing the application.

The increase or decrease in each tax previously determined which is affected by the carry-back or any related adjustments, is to be determined, except for such carry-back and related adjustments, on the basis of the items which entered into the computation of such tax as previously determined; the tax previously determined being ascertained in the manner described in this section. In determining any such increase or decrease, accordingly, items shall be taken into account only to the extent that they were reported in the return, or were reflected in amounts assessed (or collected without assessment) as deficiencies, or in amounts abated, credited, refunded, or otherwise repaid, prior to the date of filing the application for a tentative carry-back adjustment. If the Commissioner and the taxpayer are in disagreement as to the proper treatment of any item, it shall be assumed for purposes of determining the increase or decrease in the tax previously determined that such item was correctly reported by the taxpayer unless, and to the extent that, the disagreement has resulted in the assessment of a deficiency (or the collection of an amount without an assessment), or the allowing or making of an abatement, credit, refund, or other repayment, prior to the date of filing the application. Thus, if the taxpayer claimed a deduction on its return of $50,000 for salaries paid its officers but the Commissioner asserts that such deduction should not exceed $20,000, and the Commissioner and the taxpayer have not agreed on the amount properly deductible prior to the date the application for a tentative carry-back adjustment is filed, $50,000 shall be considered as the amount properly deductible for purposes of determining the increase or decrease in each tax previously determined in respect of the application for a tentative carryback adjustment. In determining the increase or decrease in any tax previously determined, any items which are affected by the carry-back must be adjusted to reflect such carry-back. Thus, any deduction limited, for example, by net income or adjusted gross income, such as the deduction for charitable contributions, is to be recomputed on the basis of the net income or adjusted gross income as affected by the carry-back. Similarly, in any case where one tax is allowable as a deduction in computing a second tax, or where the income subject to one tax is a credit in computing the income subject to the second tax, such deduction or credit must be adjusted to reflect such carry-back. In determining the decrease in excess profits tax for any taxable year beginning prior to January 1, 1944, the tax as recomputed by taking into account the carry-back and any related adjustments is to be decreased by any amount which has been abated, credited, refunded, or otherwise repaid, prior to the date of filing the application, in connection with the postwar credit under section 780, and by the amount of any bonds, whether or not such bonds have been redeemed, issued as provided in sections 780 and 781 in connection with the excess profits tax for such taxable year, to the extent that such amounts are properly allocable to such tax as recomputed. In computing the net operating loss deduction for purposes of determining any such increase or decrease, proper adjustments as required by sections 122 (c), 711 (a) (1) (J), and 711 (a) (2) (L) are to be made.

In determining the increase or decrease in any tax previously determined which is affected by the carry-back, the tax previously determined is to be increased or decreased by the amount of any increase or decrease in such tax shown on an application filed under section 124 (j), relating to applications for tentative adjustments with respect to the amortization deduction, to the extent that such increase or decrease shown in the application filed under section 124 (j) has not been assessed or allowed prior to the date of filing the application for the tentative carry-back adjustment. The items which enter into the computation of the tax previously determined are to be adjusted in conformity with such increase or decrease shown on the application filed under section 124 (j) for a tentative adjustment with respect to the amortization deduction. The provisions of this paragraph with respect to an application filed under section 124 (j) are not to apply in any case in which such application has been disallowed prior to the date the application for a tentative carry-back adjustment is filed.

§ 474.12 *Allowance of adjustments.* The Commissioner is to act upon any application for a tentative carry-back adjustment filed under section 3780 (a) within a period of 90 days from whichever of the following two dates is the later:

(a) The date the application is filed; or

(b) The last day of the month in which falls the last date prescribed by law (including any extension of time granted the taxpayer) for filing the return for the taxable year of the net operating loss or unused excess profits credit from which the carry-back results.

Within the above 90-day period the Commissioner will make, to the extent he deems practicable in such period, an examination of the application to discover omissions and errors of computation. He is to determine within such period the increase or decrease in any tax previously determined, affected by the carry-back or any related adjustments, upon the basis of the application and such examination. Such increases and decreases are to be determined in the same manner as that provided in section 3780 (a) for the determination by the taxpayer of the increases and decreases in taxes previously determined which must be set forth in the application for a tentative carry-back adjustment. The Commissioner, however, may correct any errors of computation or omissions he may discover upon examination of the application. In determining the increase or decrease in each tax previously determined which is affected by the carry-back or any related adjustments, he accordingly may correct any mathematical error appearing on the application and he may likewise correct any adjustment required by the law and incorrectly made by the taxpayer in computing its net operating loss, its unused excess profits credit, the resulting carry-backs, or its net operating loss deduction or unused excess profits credit adjustment. If the required adjustment has not been made by the taxpayer and the Commissioner has available the necessary information to make such adjustment within the above 90-day period, he may, in his discretion, make such adjustment. Thus, if the taxpayer's application fails to take into account certain tax-free interest which he received in the year of the net operating loss, or in a prior year the taxes for which are affected by the resulting net operating loss carry-back, the Commissioner, if he knows the amount of such tax-free interest received by the taxpayer in such year, may take such tax-free interest into account in determining the increases and decreases in the taxes previously determined which are affected by the carry-back. In determining such increases and decreases, however, the Commissioner will not, for example, change the amount claimed on the return as a deduction for depreciation because he believes that the taxpayer has claimed an excessive amount; likewise, he will not include in gross income any amount not so included by the taxpayer even though the Commissioner believes that such amount is subject to tax and properly should be included in gross income.

If the Commissioner finds that an application for a tentative carry-back adjustment contains material omissions or errors of computation, he may disallow such application in whole or in part without further action. If, however, he deems that any error of computation can be corrected by him within the above 90-day period, he may do so and allow the application in whole or in part. The Commissioner's determination as to whether he can correct any error of computation within the above 90-day period shall be conclusive. Similarly, his action in disallowing, in whole or in part, any application for a tentative carry-back adjustment shall be final and may not be challenged in any proceeding. The taxpayer in such case, however, may file a regular claim for credit or refund under section 322, and may maintain a suit based on such claim if it is disallowed or if the Commissioner does not act upon the claim within six months from the date it is filed.

In the case of any application for a tentative carry-back adjustment which the Commissioner allows in whole or in part, any increase determined by the Commissioner in any tax previously determined which is affected by the carry-

back or any related adjustments shall be deemed to have been determined as a deficiency and shall be assessed without regard to the restrictions on assessment provided in section 272. Such increase may be assessed, for example, without regard to whether a notice of deficiency in respect of such increase is sent to the taxpayer and without regard to whether a prior notice of deficiency has been mailed to the taxpayer. The taxpayer will not have the right to contest the assessment before The Tax Court of the United States whether or not the Commissioner sends him a notice in respect of such increase.

Each decrease determined by the Commissioner in an ytax previously determined which is affected by the carry-back or any related adjustments shall first be applied against any unpaid amount of the tax with respect to which such decrease was determined. Such unpaid amount of tax may include one or more of the following:

(1) An amount with respect to which the taxpayer is delinquent;

(2) An amount the time for payment of which has been extended under section 3779 which is due and payable on or after the date on which the decrease is allowed; and

(3) An amount (including an amount the time for payment of which has been extended under section 56 (c), but not including an amount the time for payment of which has been extended under section 3779) which is due and payable on or after the date on which the decrease is allowed.

In case the unpaid amount of tax includes more than one of such amounts, the Commissioner, in his discretion, shall determine against which amount or amounts, and in what proportion, the decrease is to be applied. In general, however, the decrease will be applied against any amounts described in subparagraphs (1), (2), and (3) of this paragraph in the order named. If there are several amounts of the type described in subparagraph (3), any amount of the decrease which is to be applied against such amounts will be applied by assuming that the tax previously determined minus the amount of the decrease to be so applied is "the tax" and the taxpayer had elected to pay such tax in four equal installments. The unpaid amount of tax against which a decrease may be applied may not include any amount of tax for any taxable year other than the year of the decrease. After making such application, the Commissioner will credit any remainder of the decrease as follows:

(i) Against any increase (including additions to the tax) determined in any tax which is attributable to the carry-back or any related adjustments and which has been assessed under section 3780 (b); and then

(ii) Against any unsatisfied amount of any tax for the taxable year immediately preceding the taxable year of the net operating loss or the unused excess profits credit the time for payment of which has been extended under section 3779.

Any remainder of the decrease after such application and credits may, within the above 90-day period, in the discretion of the Commissioner, be credited against any income, war profits, or excess profits tax or installment thereof then due from the taxpayer, and, if not so credited, is to be refunded to the taxpayer within such 90-day period.

The application, credit, or refund of a decrease in tax determined under section 3780 shall constitute a credit or refund of an overpayment within the meaning of sections 781 (b) and 3807 (b) (1), relating, respectively, to postwar credits or postwar bonds in the case of credits or refunds and to the period of limitations in the case of related taxes under chapter 1 and chapter 2.

§ 474.13 *Assessment of erroneous allowances.* If the Commissioner determines that any amount applied, credited, or refunded under section 3780 (b) with respect to an application for a tentative carry-back adjustment is in excess of the overassessment properly attributable to the carry-back upon which such application was based, he may assess the amount of the excess as a deficiency as if such deficiency were due to a mathematical error appearing on the face of the return. That is, the Commissioner may assess an amount equal to the excess, and such amount may be collected, without regard to the restrictions on assessment and collection imposed by section 272. Thus, the Commissioner, for example, may assess such amount without regard to whether he has mailed the taxpayer a prior notice of deficiency. Either before or after assessing such an amount, the Commissioner will notify the taxpayer that he has made, or will make, such assessment. Such notice will not constitute a notice of deficiency, and the taxpayer may not file a petition with The Tax Court of the United States based on such notice. The taxpayer, however, within the applicable period of limitation may file a regular claim for credit or refund under section 322 based on the carry-back, if he has not already filed such a claim, and may maintain a suit based on such claim if it is disallowed or if it is not acted upon by the Commissioner within six months from the date the claim was filed.

Upon assessing any deficiency under section 3780 (c), the Commissioner will schedule as an overassessment the decrease in any other tax resulting from the adjustments reflected in the computation of the deficiency so assessed. Thus, if the Commissioner determines that $855 of excess profits tax for 1944 was applied, credited, or refunded in respect of an application for a tentative carry-back adjustment in excess of the amount which properly should have been so applied, credited, or refunded, the Commissioner may assess such $855 as a deficiency without regard to the restrictions on assessment imposed by section 272. Generally, however, such deficiency will result in a decrease of income tax for 1944 in the amount of $400. Upon assessing the $855 of excess profits tax for 1944, the Commissioner accordingly will schedule such decrease of $400 in income tax for 1944 as an overassessment, and such $400 overassessment of income tax will be credited against the $855 deficiency in excess profits tax. The taxpayer, therefore, will be required to pay only the difference between the two amounts, or $455, in satisfaction of the deficiency.

The method provided in section 3780 (c) to recover any amount applied, credited, or refunded in respect of an application for a tentative carry-back adjustment which the Commissioner later determines should not have been so applied, credited, or refunded is not an exclusive method. Two other methods are available to recover such amount: (a) by way of a deficiency notice under section 272 (a); or (b) by a suit to recover an erroneous refund under section 3746. The Commissioner, in his discretion, may proceed by way of any one or more of the three available methods to recover any amount which he determines was improperly applied, credited, or refunded in respect of an application for a tentative carry-back adjustment.

Part II

In order to conform Regulations 111 (26 CFR, Cum. Supp., Part 29) to section 4 (b) of the Tax Adjustment Act of 1945 (Public Law 172, 79th Congress), approved July 31, 1945, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.294–1, as amended by Treasury Decision 5420, approved December 8, 1944, the following:

SEC. 4. EXTENSIONS OF TIME FOR PAYMENT OF TAXES BY CORPORATIONS EXPECTING CARRY-BACKS, AND TENTATIVE CARRY-BACK ADJUSTMENTS. (Tax Adjustment Act of 1945.)

* * * * *

(b) Section 294 of the Internal Revenue Code is amended by adding at the end thereof the following new subsection:

(e) *Substantial overstatement of expected carry-backs.* If the time for payment of any tax or taxes for any taxable year is extended under section 3779, there shall be added to such tax or taxes an amount equal to 5 per centum of the penalty portion, if any, of the amount to which such extension relates, unless the taxpayer establishes to the satisfaction of the Commissioner that, as of the end of the taxable year in which such extension was made, there was reasonable cause to expect there would be no such penalty portion. The penalty portion shall be the excess of the amount to which such extension relates which is not paid by the end of the taxable year in which such extension is made over 125 per centum of the amount to which such extension relates which is satisfied by applying thereto a decrease in tax in respect of an application under section 3780 (a) less any amounts assessed in respect of such application which are not so satisfied.

* * * * *

PAR. 2. There is inserted immediately following § 29.294–1, as amended by Treasury Decision 5420, the following new section:

§ 29.294–2 *Substantial overestimate of expected carry-backs.* Section 294 (e) provides for an addition to the tax in case the amount of tax the time for payment of which has been extended under section 3779 is substantially in excess of the amount the time for payment of which might properly have been extended. Such addition to the tax is in addition to the interest payable under section 3779 (i), to any other applicable additions to the tax, and to any applicable criminal penalties.

Section 294 (e) provides that if the time for payment of any amount of tax or taxes has been extended under section 3779, there shall be added to such tax or taxes an amount equal to 5 percent of the penalty portion, if any, of the amount to which such extension relates unless the taxpayer establishes to the satisfaction of the Commissioner that, as of the end of the taxable year in which the extension was made, there was reasonable cause to expect that there would be no such penalty portion. If the extension of time under section 3779 relates to more than one tax, any addition to the tax under section 294 (e) will, in the discretion of the Commissioner, be added to any one tax or prorated among two or more of such taxes in any proportion he deems advisable.

The "penalty portion" is the excess of:

(a) The amount to which an extension relates which is not paid by the end of the taxable year in which the extension was made, over

(b) 125 percent of (1) the amount to which such extension relates which is satisfied by applying or crediting thereto a decrease in tax determined in respect of an application for a tentative carry-back adjustment under section 3780, less (2) any amounts assessed in respect of such application which are not so satisfied.

The penalty portion in effect, therefore, is the excess of the amount of tax the time for payment of which was extended over 125 percent of the amount the time for payment of which might properly have been extended. The amount the time for payment of which might properly have been extended is the net amount to which the extension relates which is satisfied by applying or crediting thereto a decrease in tax determined in respect of an application for a tentative carry-back adjustment under section 3780.

Any amount to which an extension under section 3779 relates which is paid prior to the end of the taxable year in which the extension was made shall not be deemed to be an amount the time for payment of which was extended in determining under section 294 (e) whether the amount the time for payment of which was extended was substantially in excess of the amount the time for payment of which might properly have been extended. Interest on any amount so paid prior to the end of the taxable year in which the extension was made will be payable at the rate of 6 percent per annum.

The computation of the penalty portion and the resulting addition to the tax may be illustrated by the following example:

Example. Corporation X, which came into existence on January 1, 1945 and which keeps its books and makes its tax returns on the calendar year basis, filed a statement under section 3779 on March 15, 1946 extending the time for payment of $855 of its excess profits tax for 1945. The extension was based on an expected unused excess profits credit carry-back from 1946, and no part of the amount to which the extension related was paid prior to the end of 1946. The corporation in fact had an unused excess profits credit for 1946, and on March 31, 1947 it filed an application under section 3780 (a) for a tentative carry-back adjustment with respect to the resulting unused excess profits credit carry-back from 1946. The application showed that the corporation's excess profits tax for 1945 was decreased by $855 as a result of such unused excess profits credit carry-back from 1946. The application likewise showed that the corporation's income tax for 1945 was increased by $400 as a result of the decrease in its excess profits tax for 1945. The Commissioner allowed the application in full on June 29, 1947, and the $400 increase in the corporation's income tax for 1945 was assessed on that date. The $855 decrease in the corporation's excess profits tax for 1945 was applied against the $855 of its excess profits tax for 1945 the time for payment of which had been extended pursuant to the statement filed under section 3779 on March 15, 1946. Since the entire decrease in the corporation's excess profits tax for 1945 was applied against the amount of its excess profits tax for 1945 the time for payment of which had been extended under such statement, the corporation paid the $400 increase in its income tax for 1945 in cash. The penalty portion is $286.25, and the addition to the tax is $14.31. These amounts are computed as follows:

(a) Amount to which extension under section 3779 related which was not paid prior to the end of 1946	$855.00
(b) Amount to which extension under section 3779 related which was satisfied by applying thereto a decrease in tax determined in respect of the application for a tentative carry-back adjustment	855.00
(c) Amount of increase in income tax for 1945 assessed in respect of the application for a tentative carry-back adjustment which was not satisfied by crediting thereto a decrease in tax determined in respect of such application	400.00
(d) Amount of tax the time for payment of which might properly have been extended (item (b) less item (c))	455.00
(e) 125% of $455	568.75
(f) The penalty portion (item (a) less item (e))	286.25
(g) Addition to the tax (5% of $286.25)	14.31

Since the reduction, attributable to the unused excess profits credit carry-back from 1946, in the aggregate of all of Corporation X's taxes previously determined for taxable years prior to 1946 was only $455, the corporation properly should not have extended under section 3779 the time for payment of an amount greater than $455. The penalty portion accordingly is the excess of the amount the time for payment of which was extended over 125 percent of the amount the time for payment of which might properly have been extended. The above addition to the tax, in the amount of $14.31, will be added to the excess profits tax for 1945 and collected as part of such tax unless Corporation X establishes to the satisfaction of the Commissioner that as of December 31, 1946, there was reasonable cause to expect that there would be no penalty portion. Such addition to the tax will be assessed and collected even though the unused excess profits credit carry-back from 1946 reduces the adjusted excess profits net income for 1945 to zero and thus serves in effect to offset the entire excess profits tax for 1945 which would otherwise be due.

(Section 62 of the Internal Revenue Code (53 Stat. 32; 26 U.S.C., 62) and section 4 (b) of the Tax Adjustment Act of 1945 (Public Law 172, 79th Congress))

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: February 27, 1946.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 46-3247; Filed, Mar. 1, 1946; 9:59 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter IX—Civilian Production Administration

AUTHORITY: Regulations in this chapter unless otherwise noted at the end of documents affected, issued under sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236, 56 Stat. 177, 58 Stat. 827 and Pub. Law 270, 79th Cong.; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; E.O. 9599, 10 F.R. 10155; E.O. 9638, 10 F.R. 12591; CPA Reg. 1, Nov. 5, 1945, 10 F.R. 13714.

PART 1010—SUSPENSION ORDER

[Suspension Order S-929]

BELMONT BROTHERS

Louis Belmont and William Belmont, co-partners doing business as Belmont Brothers at 120 Fifth Avenue, New York City, are engaged in the manufacture of men's suits and topcoats. On January 2, 1946, a temporary suspension order was issued directing the partners to immediately cancel CC rated orders for textiles in excess of those authorized for the fourth quarter of 1945, and to place no CC rated orders for textiles during the first quarter of 1946. During the fourth quarter of 1945, the partners placed orders bearing CC ratings for 15,465 yards and accepted delivery of 9,701 yards of wool fabrics, although they were authorized to place orders bearing these ratings for only 7,248 yards of such material. The placing of these rated orders for 8,217 yards of wool fabrics in excess of their authorized allocation constituted a grossly negligent violation of Priorities Regulation No. 3. This violation has interfered with the controls established by the Civilian Production Administration for the distribution of critical materials. In view of the foregoing, it is hereby ordered, that:

§ 1010.929 *Suspension Order No. S-929.* (a) The temporary suspension order issued against Louis Belmont and William Belmont on January 2, 1946, is hereby revoked.

(b) Louis Belmont and William Belmont shall not during the first quarter of 1946 apply or extend any ratings, nor shall any allocation or authorization to apply or extend ratings be granted to them during such period.

(c) Louis Belmont and William Belmont shall refer to this order in any application or appeal which they may file with the Civilian Production Administration during the first quarter of 1946.

(d) Nothing contained in this order shall be deemed to relieve Louis Belmont and William Belmont from any restric-

tion, prohibition or provision contained in any other order or regulation of the Civilian Production Administration.

(e) The restrictions and prohibitions contained herein shall apply to Louis Belmont and William Belmont, doing business as Belmont Brothers or under any other name, their successors and assigns, or persons acting on their behalf. Prohibitions against the taking of any action include the taking indirectly as well as directly of any such action.

Issued this 28th day of February 1946.

CIVILIAN PRODUCTION ADMINISTRATION
By J. JOSEPH WHELAN,
Recording Secretary.

[F. R. Doc. 46-3244; Filed, Feb. 28, 1946; 4:45 p. m.]

PART 1042—IMPORTS OF STRATEGIC MATERIALS [1]

[General Imports Order M-63, as Amended Mar. 1, 1946]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of certain imported materials for defense, for private account, and for export; and the following order is deemed necessary and appropriate in the public interest and to promote the national defense:

§ 1042.1 *General Imports Order M-63*—(a) *Definitions.* For the purposes of this order:

(1) "Person" means any individual, partnership association, business trust, corporation, or any organized group of persons, whether or not incorporated.

(2) "Owner" of any material means any person who has any property interest in such material except a person whose interest is held solely as security for the payment of money.

(3) "Consignee" means the person to whom a material is consigned at the time of importation.

(4) "Import" means to transport in any manner into the continental United States from any foreign country or from any territory or possession of the United States (including the Philippine Islands). It includes shipments into a free port, free zone, or bonded custody of the United States Bureau of Customs (bonded warehouse) in the continental United States and shipments in bond into the continental United States for transshipment to Canada, Mexico, or any other foreign country.

(5) [Deleted Mar. 1, 1946.]

(6) Material shall be deemed "in transit" if it is afloat, if an on board ocean bill of lading has actually been issued with respect to it, or if it has actually been delivered to and accepted by a rail, truck, or air carrier, for transportation to a point within the continental United States.

(7) "Governing date" with respect to any material means the date when such material first became subject to General Imports Order M-63.

(b) *Restrictions on imports of materials*—(1) *General restriction.* No person, except as authorized in writing by the Civilian Production Administration shall purchase for import, import, offer to purchase for import, receive, or offer to receive on consignment for import, or make any contract or other arrangement for the importing of, any material subject to this order after the governing date. The foregoing restrictions shall apply to the importation of any material subject to the order regardless of the existence on the governing date or thereafter of any contract or other arrangement for the importation of such material. The materials subject to this order are those listed from time to time upon Lists A and B attached hereto.

(2) *Authorization by Civilian Production Administration.* Any person desiring such authorization, whether owner, purchaser, seller, or consignee of the material to be imported, or agent of any of them, shall make application therefor in duplicate on Form WPB-1041 or CPA-1041 addressed to the Civilian Production Administration Ref: M-63, Washington 25, D. C. Unless otherwise expressly permitted, such authorization shall apply only to the particular material and shipment mentioned therein and to the persons and their agents concerned with such shipment; it shall not be assignable or transferable either in whole or in part.

(3) *Restrictions on financing of imports.* No bank or other person shall participate, by financing or otherwise, in any arrangement which such bank or person knows or has reason to know involves the importation after the governing date of any material subject to this order, unless such bank or person either has received a copy of the authorization issued by the Civilian Production Administration under the provisions of paragraph (b) (2) or is satisfied from known facts that the proposed transaction comes within the exceptions set forth in paragraph (b) (4).

(4) *Exceptions.* Unless otherwise directed by the Civilian Production Administration, the restrictions set forth in this paragraph (b) shall not apply:

(i) To the Reconstruction Finance Corporation, U. S. Commercial Company, Commodity Credit Corporation, Metals Reserve Company, Defense Supplies Corporation, or any other United States governmental department, agency, or corporation, or any agent acting for any such department, agency or corporation; or

(ii) To any material of which any United States governmental department, agency, or corporation is the owner at the time of importation, or to any material which the owner at the time of importation had purchased or otherwise acquired from any United States governmental department, agency, or corporation; or

(iii) To any material which on the governing date was in transit to a point within the continental United States.

(iv) [Deleted Mar. 30, 1944]

(v) To any material consigned as a gift or imported for personal use where the value of each consignment or shipment is less than $100.00; or to any material consigned or imported as a sample where the value of each consignment or shipment is less than $25.00; or to any used material in the category of household goods imported by the owner for his own personal use; or

(vi) To materials consigned as gifts for personal use by or to members of the Armed Services of the United States; or

(vii) [Deleted Nov. 13, 1944.]

(viii) To manufactured materials which are imported in bond solely for the purpose of having them repaired and then returned to the owner outside the continental United States; or

(ix) To materials which were grown, produced, or manufactured in the continental United States, and which were shipped outside the continental United States on consignment or pursuant to a contract of purchase, and which are now returned as rejected by the prospective purchaser; or

(x) To materials shipped into the United States in transit from one point in Mexico to another point in Mexico, or from one point in Canada to another point in Canada.

(xi) To materials on List B which are located in, and are the growth, production, or manufacture of, and are transported into the Continental United States overland, by air, or by inland waterway from Canada, Mexico, Guatemala or El Salvador.

(c) [Deleted June 4, 1945.]

(d) [Deleted June 4, 1945.]

(e) *Restrictions on distribution of List A and List B materials.* Unless otherwise provided by the terms of the authorization issued pursuant to paragraph (b) (2), any material on List A or List B which is imported in accordance with the provisions of this order after the governing date, may be sold, delivered, processed, consumed, purchased, or received without restriction under this order, but all such transactions shall be subject to all applicable provisions of the regulations of the Civilian Production Administration and to all orders and directions of the Civilian Production Administration which now or hereafter may be in effect with respect to such material.

(f) *Reports*—(1) *Reports on customs entry.* No material which is imported after the governing date, including materials imported by or for the account of the Reconstruction Finance Corporation, U. S. Commercial Company, Commodity Credit Corporation, Metals Reserve Company, Defense Supplies Corporation or any other United States governmental department, agency, or corporation, shall be entered through the United States Bureau of Customs for any purpose, whether for consumption, for warehouse, in transit, in bond, for re-export, for appraisal, or otherwise, unless the person making the entry shall file with the entry Form WPB-1040 or CPA-1040 in duplicate except in the case of a material described in paragraph (b) (4) (xi) when the person making the entry need not file with the entry Form WPB-1040 or CPA-1040. The filing of such form a second

[1] Certain food items formerly on Lists I, II, and III are now subject to import control in accordance with War Food Administration Order 63.

time shall not be required upon any subsequent entry of such material through the United States Bureau of Customs for any purpose; nor shall the filing of such form be required upon the withdrawal of any material from bonded custody of the United States Bureau of Customs, regardless of the date when such material was first transported into the continental United States. Both copies of such form shall be transmitted by the Collector of Customs to the Civilian Production Administration, Imports Division, Ref.: M-63, Washington 25, D. C.

(2) *Other reports.* All persons having any interest in, or taking any action with respect to, any material imported after the governing date, whether as owner, agent, consignee, or otherwise, shall file such other reports as may be required from time to time by the Civilian Production Administration,

(3) *Exceptions.* The provisions of this paragraph (f) shall not apply to materials imported and consigned as gifts for personal use by or to members of the Armed Services of the United States.

(g) *Routing of communications.* All communications concerning this order shall, unless otherwise herein directed be addressed to: Civilian Production Administration, Washington 25, D. C. Ref.: M-63.

(h) *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or who furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using material under priority assistance. In addition, the Civilian Production Administration may direct the disposition and use of any material which is imported without authorization as required by paragraph (b).

(i) *Applicability of priorities regulations.* This order and all transactions affected thereby are subject to all applicable provisions of the priorities regulations of the Civilian Production Administration as amended from time to time.

(j) *Effect on liability of removal of material from order.* The removal of any material from the order shall not be construed to affect in any way any liability for violation of the order which accrued or was incurred prior to the date of removal.

Issued this 1st day of March 1946.

CIVILIAN PRODUCTION ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

LIST A

NOTE: "Fish liver oil * * *" and "shark liver oil * * *" deleted Mar. 1, 1946.

The numbers listed after the following materials are commodity numbers taken from Schedule A, Statistical Classification of Imports of the Department of Commerce (issue of January 1, 1943). Materials are included in the list to the extent that they are covered by the commodity numbers listed below. If no commodity number is listed, the description given shall control.

Material	Commerce Import Class No.	Governing date
Agave fibers, unmanufactured, not elsewhere specified on this order (except flume tow and bagasse waste)	N. S. C.	8/5/43
Hides and skins:		
Buffalo hides dry and wet	0203. 000	1/13/42
	0203. 100	1/13/42
Buffalo hides (India water buffalo, for use in rawhide articles) dry and wet	0209. 000	9/16/44
	0209. 100	9/16/44
Calf, dry and wet	0207. 000	1/13/42
	0208. 000	1/13/42
Cattle hides, dry and wet	0201. 000	1/13/42
	0202. 000	1/13/42
Coat and kid skins, dry and wet	0241. 000	7/2/42
	0242. 000	7/2/42
Kip, dry and wet	0205. 000	1/13/42
	0206. 000	1/13/42
Sheep and lambskins:		
Pickled skins, not split, no wool	0234. 000	1/2/46
Pickled fleshers, split, flesh side	0234. 100	1/2/46
Pickled skivers, split, grain side	0234. 200	1/2/46
Lead:		
Bullion or base bullion	6504. 000	1/2/46
Pigs and bars	6505. 000	1/2/46
Reclaimed, scrap, dross, and lead n. s. p. f., except antimonial	6505. 100	1/2/46
Babbitt metal and solder	6506. 100	1/2/46
Alloys and combinations of lead, n. s. p. f., in chief value of lead	6506. 500	1/2/46
Alloys and combinations of lead, n. s. p. f., not in chief value of lead	6506. 900	1/2/46
Type metal and antimonial lead	6507. 000	1/2/46
Leather, unmanufactured:		
Goatskin and kidskin leather (except vegetable-tanned)	0333. 000-0333. 500 incl.	7/2/42
	0335. 400	7/2/42
	0340. 800	7/2/42
	0345. 200	7/2/42
	0345. 300	7/2/42
Leather made from hides or skins of cattle of the bovine species	0300. 100-0317. 900 incl.	7/2/42
Rough tanned leather (incl. India-tanned):		
Vegetable-tanned goat and sheepskins	0339. 000	7/2/42
	0339. 100	7/2/42
Maguey or cantala, unmanufactured	3409. 200	1/18/43
Manila or abaca cordage, including cables, tarred or untarred, composed of 3 or more strands, each strand composed of 2 or more yarns	3417. 095	6/28/43
	3417. 195	6/28/43
Manila or abaca fiber (except T grade tow)	3402. 300	4/28/43
Manila or abaca tow (T grade only)	3402. 500	4/28/43
Manila or abaca fiber manufactures (incl. all manila or abaca products)	N. S. C.	4/28/43
Molasses and sugar sirup	1640. 000	7/2/42
Rotenone bearing roots (cube root (timbo or barbasco), derris and tuba), crude and advanced	2210. 280	5/4/42
	2210. 300	5/4/42
	2220. 360	5/4/42
	2220. 370	5/4/42
Sisal and henequen, unmanufactured (except flume tow and bagasse waste)	N. S. C.	1/18/43
Tin:		
Alloys, chief value tin, n. s. p. f. (including alloy scrap)	6551. 900	11/30/45
Bars, blocks, pigs, grain or granulated	6551. 300	11/30/45

N. S. C.—No separate class or commodity number has been assigned for the material as described by the Department of Commerce, Statistical Classification of Imports.

LIST B

The numbers listed after the following materials are commodity numbers taken from Schedule A Statistical Classification of Imports of the Department of Commerce (issue of January 1, 1943). Materials are included in the list to the extent that they are covered by the commodity numbers listed below. If no commodity number is listed, the description given shall control.

Material	Commerce Import Class No.	Governing date
Paper, standard newsprint	4711. 00	8/3/45

N. S. C.—No separate class or commodity number has been assigned for the material as described by the Department of Commerce, Statistical Classification of Imports.

INTERPRETATION 1: Revoked June 4, 1945.

INTERPRETATION 2

The following official interpretation is hereby issued by the Civilian Production Administration with respect to the meaning of the term "in transit" as defined in paragraph (a) (6) of General Imports Order M-63 (§ 1042.1) as amended.

By amendment dated December 17, 1942, the definition of material "in transit" was changed by adding the following clause, "or if it has actually been delivered to and accepted by a rail, truck, or air carrier for transportation to a point within the continental United States." The question has been raised as to the meaning of the term as applied to a case where the material on the governing date had been delivered to and accepted by a rail, truck, or air carrier on a through bill of lading for transportation to a specified port and from thence by boat to a point within the continental United States.

The material in the stated case is not deemed to be in transit within the meaning of the term as used in the order. If the material is to be carried to the port of arrival in the continental United States by ship the material must have been afloat, or an on board ocean bill of lading must have been issued with respect to it on the governing date in order for it to be considered as having been in transit on such date.

Material which has been delivered to and accepted by a rail, truck, or air carrier on the governing date for transportation to a point within the continental United States is deemed to be in transit within the meaning of the term as used in the order only when the transportation specified in the bill of lading issued by such carrier calls for delivery of the material at the port of arrival in the continental United States by rail, truck, or air carrier, not by ship. (Issued March 5, 1943.)

INTERPRETATION 3: Revoked June 4, 1945.

[F. R. Doc. 46-3323; Filed, Mar. 1, 1946; 11:42 a. m.]

PART 4600—RUBBER, SYNTHETIC RUBBER AND PRODUCTS THEREOF

[Rubber Order R-1, as Amended, Mar. 1, 1946]

The fulfillment of requirements for the defense of the United States has created a shortage in the supply of natural rubber and other materials entering into the production of rubber products for defense, for private account and for export, and the following order is deemed necessary and appropriate in the public interest and to promote the national defense.

Sec.

4600.01 Definitions of certain terms.

GENERAL RESTRICTIONS ON CONSUMPTION OF RAW MATERIALS

4600.02 Authorized consumption.
4600.03 Permitted uses.

PURCHASE PROCEDURE

Sec.
4600.04 Purchase requests for natural rubber, natural rubber latex, butyl or chlorinated natural rubber.

DELIVERIES, INVENTORIES, AND IMPORTATION

4600.05 Restrictions on delivery of materials.
4600.06 Restrictions on inventories of materials.
4600.07 Restrictions on importation of materials.
4600.08 Acquisition of tires and tubes for original equipment.
4600.09 Acquisition of tires and tubes for replacement purposes.
4600.10 Directions of the Civilian Production Administration.
4600.11 Cement for manufacture of new shoes.

MISCELLANEOUS

4600.12 Reports.
4600.13 Applicability of regulations.
4600.14 Appeals.
4600.15 Violations.
4600.16 Communications.

Appendix I—General permitted uses of raw materials and permitted products. (No longer printed separately but printed at the end of this order).
Appendix II—Manufacturing regulations. (Printed separately).
Appendix III—Revoked May 30, 1945.
Appendix IV—Tire Allotment Plan. Revoked September 7, 1945.
Appendix V—Sorting and packing of scrap tire parts. [Revoked Dec. 27, 1945.]

Purpose of this order. Rubber Order R–1 embraces the Civilian Production Administration regulations covering the acquisition and consumption of raw materials, purchase procedure, delivery and importation, and special regulations covering the acquisition of tires and tubes for original equipment and for replacement.

Appendix I, which is printed at the foot of Order R–1, establishes general permitted uses for raw materials and special restrictions or provisions for the use of raw materials in the manufacture of specified products.

Appendix II, which is printed separately, establishes manufacturing regulations for various end products set out in lists applicable to the particular product.

DEFINITIONS

§ 4600.01 *Definition of certain terms.* As used in this order:

(a) "Natural rubber" means all forms and types of tree, vine, or shrub rubber including guayule and natural rubber latex. It does not mean or include reclaimed rubber, scrap rubber, balata, chilte, gutta-percha, gutta siak, gutta jelutong or pontianac.

(b) "Natural rubber latex" means the dry latex solids contained in natural rubber liquid latex.

(c) "Reclaimed rubber" means any vulcanizable material derived from the processing or treatment of scrap rubber, but excluding reclaimed residue or "mud". Reclaimed residue or "mud" means dried and recovered sludge consisting of a mixture of partially hydrolyzed cellulose, finely divided rubber and other waste products of the digester process of reclaiming rubber.

(d) "Scrap rubber" means any material which results from or is incident to the processing of rubber or synthetic rubber in the manufacture or repair of any product including any unvulcanized scrap rubber containing fabric and any defectively processed materials or products which are not usable for a purpose for which they are designed. The term also means any finished product or part thereof made in whole or in part from rubber or synthetic rubber which through wear, deterioration or obsolescence has served its purpose in its present state.

The term does not include (1) a pneumatic tire or tire casing which can be made serviceable under present limited operating conditions for a use for which it was designed, by means of a temporary or permanent repair or by retreading or recapping in accordance with recognized commercial practice, *Provided,* that pneumatic tires designated by the United States Army as "C–2" tires or designated by the United States Navy as "A" tires, and sold under the warranty that they will be used only as scrap, are designated for the purpose of this Rubber Order as scrap and may only be used as such; (2) any other product which is still usable for a primary purpose for which it was designed; (3) any residual piece of uncured tire cord friction (cord end) which is of sufficient size to be usable as new material in the manufacture of tire patches or in the repair of tires.

(e) "Synthetic rubber" includes Neoprene (all types including latex), Butyl (GR–I) all grades; all Butadiene polymer and copolymer types including latex, including but not limited to GR–S types, such as Hycar OS and Styraloy; and all Butadiene-Acrylonitrile types, such as Hycar, Perbunan, Chemigum, Butaprene, Thiokol RD and GR–A.

(f) "Tube butyl" means specification GR–I and GR–I–50P; non-tube butyl means all other types of butyl except butyl plant clean-up material.

(g) "Chlorinated natural rubber" means the reaction product of chlorine and natural rubber.

(h) "Consume" means to fabricate, process, stamp, cut or in any manner make any substantial change in the form, shape or chemical composition of natural rubber, natural rubber latex, synthetic rubber, or reclaimed rubber.

(i) "Person" means any individual, partnership, association, business trust, corporation, governmental corporation or agency, or any organized group of persons, whether incorporated or not.

GENERAL RESTRICTIONS ON CONSUMPTION OF RAW MATERIALS

§ 4600.02 *Authorized consumption.* No person shall consume any of the following materials for permitted uses without first obtaining authorization to do so from the Civilian Production Administration on Form CPA–3662.

Natural rubber.
Natural rubber latex.
Butyl.
Chlorinated natural rubber.

No person shall consume in any one calendar month, any materials listed above except in the amounts and for the purposes authorized on Form CPA–3662 and in accordance with applicable manufacturing regulations specified in Appendix II, and except as provided in § 4600.11 below. In addition these materials may be consumed for experimental use without authorization to the extent permitted in Appendix I. However, the use of natural rubber or natural rubber latex for experimental manufacture of cements of any types is not permitted.

Applications for authority to consume any of the materials listed above must be made by filing Form CPA–3662 for each calendar month, with the Rubber Division, Civilian Production Administration, Washington 25, D. C. Applications on Form CPA–3662 to use these materials in any one month must be filed not later than the 10th day of the preceding month.

Chlorinated natural rubber. Chlorinated natural rubber may be used for bonding rubber (including natural rubber, synthetic rubber and reclaimed) to metal in the manufacture of rubber products which are to be vulcanized. For products containing natural rubber, such usage must be within the maximum percentage specified or the ceiling limits applicable to the end product named. All applications for permission to consume chlorinated natural rubber for such purpose and for any other purpose must be made on Form CPA–3662 (formerly WPB–3662) in accordance with the instructions accompanying the form.

Butyl plant clean-up material. Any person may consume butyl plant clean-up material in the manufacture of any product without specific authorization from the Civilian Production Administration.

Cements for manufacture of new shoes. Natural rubber may be allotted for periods of three months to shoe manufacturers whose operations are covered by CPA Conservation Order M–217, in accordance with § 4600.11 below.

§ 4600.03 *Permitted uses.* No person shall use natural rubber, natural rubber latex, butyl or chlorinated natural rubber, except as provided for in Tables A and B of Appendix I, subject to the applicable manufacturing regulations of this order including those contained in Appendix II to this order.

PURCHASE PROCEDURE

§ 4600.04 *Purchase requests for natural rubber, natural rubber latex, butyl or chlorinated natural rubber.* (a) Purchase requests for natural rubber, natural rubber latex and butyl must be made on Form CPA–3682 in accordance with instructions accompanying the form. Purchase requests for all types of Government-manufactured synthetic rubber, except butyl, should be made to the Sales Division, Office of Rubber Reserve, Reconstruction Finance Corporation, Washington 25, D. C., in accordance with the regulations of the Office of Rubber Reserve.

Authorized consumers of chlorinated natural rubber and any consumer of syn-

thetic rubber which is privately produced may purchase directly from the producer subject to the inventory restrictions of § 4600.06.

Material purchased, the consumption of which is subject to authorization on Form CPA–3662, may be consumed only to the extent authorized on Form CPA–3662 in any one calendar month and in accordance with applicable manufacturing regulations.

For purchases of material for experimental use, see Appendix I, below.

Purchase requests for Butyl plant clean-up material shall be made on Form CPA–3682 in accordance with instructions accompanying the form. Butyl plant clean-up material must be specified on the form.

(b) *Preference ratings.* Natural rubber, natural rubber latex, butyl and chlorinated natural rubber may be sold and delivered without regard to any preference ratings. Any preference rating purporting to be applied or extended to orders for such materials shall be void and of no effect and must be disregarded.

DELIVERIES, INVENTORIES AND IMPORTATION

§ 4600.05 *Restrictions on deliveries of materials.* No person shall deliver any natural rubber, natural rubber latex, butyl or chlorinated natural rubber except as specifically authorized by the Civilian Production Administration or as permitted by regulations of the Office of Rubber Reserve. Delivery of these raw materials will be authorized only for uses permitted by Table A and for products specified in Table B both of Appendix I below; delivery of all other raw rubber materials shall be subject only to the inventory restrictions contained in § 4600.06, below; the poundage authorized will take into account the consumption capacity of the applicant and his reports of actual consumption received monthly on Form CPA–3410; in no event will the amounts authorized exceed the inventory restrictions specified in § 4600.06, below. Nothing contained in this section shall be deemed to prohibit:

(a) Delivery of natural rubber, natural rubber latex, butyl or chlorinated natural rubber from one location to another location controlled by the same person where no change of ownership takes place, or by any corporation to another corporation which is its subsidiary or of which it is a subsidiary.

(b) Delivery of reclaimed rubber or any type of synthetic rubber, except butyl. Transfers of these materials must, however, be reported as shipments or receipts on Form CPA–3410 for the calendar month in which the transactions occur.

(c) Any person from accepting delivery from another of natural rubber, natural rubber latex, butyl or chlorinated natural rubber, for the purpose of milling, washing, deresinating, drying, compounding, or conditioning the same, or for processing or manufacturing products therefrom, and thereafter returning the same or the products thereof to such other person.

§ 4600.06 *Restrictions on inventories of materials.* No person, other than the Office of Rubber Reserve, shall accept delivery of any of the following materials, if his inventory is or will by virtue of such acceptance become in excess of an amount reasonably necessary to meet his requirements for the period designated below:

	Days
Natural rubber, natural rubber latex or butyl	60
Reclaimed rubber	45
Chlorinated natural rubber	30

If a holder has an excess inventory, he may ask for the assistance of the Rubber Division, Civilian Production Administration, in its disposal.

A person engaged in the business of reclaiming rubber or manufacturing aqueous dispersions of reclaimed rubber may, however, maintain such inventories of scrap, and of reclaimed rubber of his own manufactured grades, as he deems advisable. A person other than the Office of Rubber Reserve engaged in the manufacture of chlorinated rubbers may maintain such inventories of his own manufactured types as he may deem advisable. These exceptions may be made notwithstanding the provisions of this § 4600.06 or of Priorities Regulation No. 32, as amended.

§ 4600.07 *Restrictions on importation of materials.* For the purposes of this section, "import" means to transport in any manner into the continental United States from any foreign country or from any territory or possession of the United States (including the Philippine Islands). It includes shipments into a free port, free zone, or bonded custody of the United States Bureau of Customs (bonded warehouse) in the continental United States and shipments in bond into the continental United States for transshipment to any other foreign country.

No person shall import any natural rubber, natural rubber latex, or any finished or semi-finished product of which 10% or more by weight is composed of natural rubber or natural rubber latex, except as permitted under this section.

The restrictions of this section shall not apply to any of the following:

(a) Any importation by the Office of Rubber Reserve or Rubber Development Corporation, or any agent acting for either of them.

(b) The importation by the United States Army or Navy of any finished product made of natural rubber, natural rubber latex, butyl or chlorinated natural rubber.

(c) The importation of tires for recapping, retreading or repair, provided the tires are thereafter exported to the owners in the foreign country from which the products were imported.

(d) The importation of any finished products made of natural rubber or natural rubber latex by diplomatic representatives of any foreign government for their personal use or the use of members of their staffs.

(e) The importation of any finished product made of natural rubber or natural rubber latex by commercial representatives of any foreign government for use in their official business.

(f) The importation for testing purposes of camelback, or of tires or tubes or sections thereof by any manufacturer of camelback, tires or tubes.

(g) The importation of any scrap rubber.

(h) The importation by any person during any calendar month of products or materials (except tires, tire casings and tire tubes) which contain an aggregate of not more than twenty-five pounds of natural rubber or natural rubber latex provided such products or materials are not imported for the purpose of manufacturing, processing, sale or resale.

(i) The importation by any person of any finished or semi-finished product manufactured in accordance with the provisions of Rubber Order R–1.

(j) Any importation of any finished or semi-finished product in respect to which the importer shall furnish to the Collector of Customs at the port of entry a certificate substantially as follows:

The undersigned hereby certifies subject to the criminal penalties for misrepresentation contained in section 35 (A) of the United States Criminal Code, that the products covered by the invoice to which this certificate is attached, as noted therein, are being imported into the United States in accordance with the provisions of § 4600.07 of Civilian Production Administration Rubber Order R–1.

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Date *Signature*

§ 4600.08 *Acquisition of tires and tubes for original equipment*—(a) *Vehicle manufacturer's certificate.* In order to obtain tires and tubes for original equipment a vehicle manufacturer must certify his purchase order in substantially the following form, signed by an authorized official of his company:

The undersigned hereby certifies, subject to the criminal penalties for misrepresentation contained in section 35A of the United States Criminal Code, that the tires and tubes listed on the attached purchase order are required by him for mounting only on running wheels of the vehicles or equipment made by him, and that the deliveries specified will not result at any time in an inventory greater than required for his scheduled production in the fifteen (15) days following any delivery date.

Use of the above certification constitutes a representation that the deliveries scheduled will not result in the acquisition of more tires and tubes (including inventory) than are required for the particular manufacturer's production of vehicles or equipment during the 15-day period following each scheduled delivery. In the event of a decrease in the number of tires and tubes actually required, due to work stoppage in the vehicle manufacturer's plant or for any other cause, the vehicle manufacturer shall immediately notify his supplier of the reduction in the requirement, and the scheduled deliveries must be revised accordingly.

(b) *Tires and tubes may not be purchased to provide spares.* A manufacturer of vehicles or other equipment mounted on rubber tires may purchase tires and tubes only for the running wheels of such vehicles and equipment. He shall not purchase tires and tubes for the purpose of providing a spare tire or tube for any such vehicles or equipment.

§ 4600.09 *MM Preference ratings.* MM ratings will be assigned to the delivery of military replacement tires or tubes or both, only upon concurrence of

the Civilian Production Administration, according to the regulations governing the assignment of MM ratings specified in CPA Directive 41, as amended.

§ 4600.10 *Directions of the Civilian Production Administration.* With respect to the production or shipment of tires and tubes the Civilian Production Administration may, notwithstanding any other order, preference rating, directive, rule or regulation of the Civilian Production Administration or other Government agency, direct changes in the production or shipments schedule of a producer.

§ 4600.11 *Cement for manufacture of new shoes.* The Civilian Production Administration will issue a nontransferable certificate valid for a period of three months to each manufacturer of new shoes whose operations are covered by CPA Conservation Order M–217. This certificate will specify the quantity in pounds, of natural rubber which each shoe manufacturer will be subsequently authorized to consume, if he manufactures his own rubber cement, or which a rubber cement manufacturer will be subsequently authorized to consume in the manufacture of shoe cement for the account of the shoe manufacturer. The quantity will be based pro rata on his actual production of shoes as reported to the United States Bureau of the Census for the month of October, 1945. If any shoe manufacturer is also a manufacturer of shoe cement he shall, upon receipt of the certificate from the CPA, return it to the CPA attached to Form CPA–3662 requesting authorization to consume natural rubber in the amount specified on the certificate. If the shoe manufacturer is not a manufacturer of shoe cement, he shall forward the certificate to a manufacturer of shoe cement of his own selection. Such manufacturer of shoe cement shall attach the certificate to a request for authorization to consume natural rubber on Form CPA–3662 in the amount specified on the certificate. If any manufacturer of shoe cement receives certificates from more than one shoe manufacturer, he shall forward to the CPA all such certificates with a request on Form CPA–3662 to consume the aggregate amount of natural rubber specified on all the certificates for the period stated.

§ 4600.12 *Reports.* (a) The following persons shall file with the Civilian Production Administration a report on stocks, receipts, consumption, and shipments on Form CPA–3410 in accordance with the instructions accompanying the form:

(1) Each person who during the next preceding month consumed or owned any natural rubber, natural rubber latex, butyl or chlorinated natural rubber.

(2) Each person who during the next preceding month consumed or owned the rubbers listed below, in excess of the following minimums:

	Consumption	Stocks
	Pounds	*Pounds*
Reclaimed rubber	10,000	15,000
GR–S	15,000	30,000
Neoprene	5,000	10,000
Butadiene-Acrylonitrile types	5,000	10,000

This paragraph shall not apply to persons who perform the operations listed in § 4600.05 (c) of this order except that producers of reclaimed rubber shall report their entire production regardless of the ownership of the material consumed.

(b) Each manufacturer of tires and tubes or camelback, shall file a report on his production, shipments and inventory for each calendar month on Form CPA–3438 (formerly WPB–3438) with the Civilian Production Administration, in accordance with the instructions accompanying the form, unless otherwise directed.

(c) Such other reports as may be required, subject to approval by the Bureau of the Budget in accordance with Federal Reports Act of 1942, which are to be filed in accordance with instructions accompanying the forms.

§ 4600.13 *Applicability of regulations.* Except as otherwise provided, this order and all transactions affected thereby are subject to all applicable provisions of Civilian Production Administration Regulations as amended from time to time.

§ 4600.14 *Appeals.* Appeals from any provision of this order shall be made by filing Form CPA–2242 in accordance with the instructions appearing on the form.

§ 4600.15 *Violations.* Any person who wilfully violates any provision of this order, or who, in connection with this order, wilfully conceals a material fact or furnishes false information to any department or agency of the United States is guilty of a crime, and upon conviction may be punished by fine or imprisonment. In addition, any such person may be prohibited from making or obtaining further deliveries of, or from processing or using, material under priority control and may be deprived of priorities assistance.

§ 4600.16 *Communications.* All reports required to be filed under this order, and all communications concerning this order, shall, unless otherwise directed, be addressed to: Civilian Production Administration, Washington 25, D. C., Ref.: Order R–1.

NOTE: The reporting provisions of this order have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

(Sec. 2 (a), 54 Stat. 676, as amended by 55 Stat. 236 and 56 Stat. 177; E.O. 9024, 7 F.R. 329; E.O. 9040, 7 F.R. 527; E.O. 9125, 7 F.R. 2719; E.O. 9246, 7 F.R. 7379, as amended by E.O. 9475, 9 F.R. 10817; WPB Reg. 1 as amended Dec. 31, 1943, 9 F.R. 64)

Issued this 1st day of March 1946.

CIVILIAN PRODUCTION ADMINISTRATION,
By J. JOSEPH WHELAN,
Recording Secretary.

APPENDIX I—GENERAL PERMITTED USES OF RAW MATERIALS AND PERMITTED PRODUCTS

Appendix I to Rubber Order R–1 establishes general permitted uses for natural rubber, natural rubber latex, chlorinated natural rubber and butyl, and also lists the products which are permitted to be made from these raw materials.

Table A below lists the general permitted uses for each of these materials and the monthly consumption, if any, permitted for experimental use without prior authorization.

Table B below deals with specific products in which the use of these raw materials is permitted under the general provisions of Table A. It refers, for certain products, to the applicable manufacturing regulations set out in Appendix II to the Rubber Order (printed separately), specifies the percentage of natural rubber, if any, which may be used in the product, as well as the product for which "Tube Butyl" or "Non-Tube Butyl" may be used, and finally, for many of the products on the table special regulations or provisions are provided.

TABLE A—GENERAL PERMITTED USES OF MATERIALS

NOTE: Table and footnote amended Mar. 1, 1946.

Type of material	General permitted uses subject to applicable end product restrictions	Monthly consumption for experimental use without specific authorization [1]
Natural rubber or natural rubber latex.	In the manufacture of products listed in Table B below for which natural rubber or natural rubber latex is specifically permitted, subject to any applicable manufacturing regulations or restrictions, but only as authorized on Form CPA-3662 (formerly WPB-3662).	25 pounds; use for experimentation in manufacture of any type of cements prohibited.
Butyl	In the manufacture of products listed in Table B below for which butyl is specifically permitted, subject to any applicable manufacturing regulations or restrictions, but only as authorized on Form CPA-3662 (formerly WPB-3662).	200 pounds.
Chlorinated natural rubber	As specifically authorized on Form CPA-3662 (formerly WPB-3662).	None.

[1] Experimentation need not be confined to permitted uses, but none of the products produced or resulting from experimentation may be sold. Natural rubber and natural rubber latex are not permitted in the experimental manufacture of cements of any type. Materials in the amounts indicated may be diverted from inventory or from purchase for manufacturing operations. If manufacturer does not have inventory of natural rubber or natural rubber latex, application for permission to purchase should be made on Form CPA-3682. Such applications must definitely state that the natural rubber or natural rubber latex is to be used for experimentation and name the end product on which the experiment is to be made. To purchase butyl rubbers for experimental purposes, make applications to Sales Division, Office of Rubber Reserve, Reconstruction Finance Corporation, Washington 25, D. C.

For permission to consume materials for experimental use, in excess of the amounts authorized, file Form CPA-2242, in accordance with § 4600.14 of this order.

TABLE B—PERMITTED PRODUCTS

NOTE: Table amended Mar. 1, 1946.

For general permitted uses of material in the manufacture of products, see Table A above. In applying on Form CPA–3662 (formerly WPB–3662) for those types of material which are subject to prior authorization, use this appendix in accordance with the instructions accompanying the form. The applicant's natural rubber, natural rubber latex, or butyl requirements for each code number listed below, must show the specific quantity of material requested for each subdivision of the code.

Form CPA–3662 (formerly WPB–3662) should not be used in applying for permission to consume any material for a purpose which is not permitted by Appendix I.

Monthly consumption of natural rubber, natural rubber latex or butyl, will be permitted on the basis of uses shown in this appendix, but only to the extent that material and manufacturing facilities are available after requirements for Army, Navy, Maritime Commission and other essential orders have been fulfilled.

Explanation of Table B Columns and Symbols—

The first column shows to what extent natural rubber and/or natural rubber latex authorized on Form CPA–3662 (formerly WPB–3662) may be used in the manufacture of particular products. The second column shows to what extent Tube Butyl or Non-Tube Butyl authorized on Form CPA–3662 (formerly WPB–3662) may be used in the manufacture of particular products.

The natural rubber or butyl column is blank when applicable regulations in Appendix II or special restrictions in the last column limit the use of these materials.

"O" indicates that the use of the material is prohibited, subject to any special restrictions or provisions applicable to the particular product.

"X" indicates that the material may be consumed in the minimum quantities required by a manufacturer who has received authorization to consume on Form CPA–3662 (formerly WPB–3662), subject to any special restrictions or provisions applicable to the particular product.

Percentage figures indicate maximum percent of total volume of compound, unless otherwise specified.

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
1	Pneumatic tires:			
	Airplane tires		O	See List 12, App. II.
	Bicycle tires		O	See List 8, App. II.
	All other		O	See List 8, App. II.
2	Solid tires:			
	Airplane tires		O	See List 12, App. II.
	Bogie, idler and support rollers		O	See List 8, App. II.
	Pressed on		O	See List 8, App. II.
	Cured on, 4 x 1½ and up		O	See List 8, App. II.
	Lug base industrial (unbonded)		O	See List 8, App. II.
3	Tire tubes:			
	Airplane		X	See List 3, App. II.
	Bicycle (including valves)		O	See List 9, App. II.
	All other		X	See List 9, App. II.
4	Tire tube valves and curing bags:			
	Tire tube valves (including repair valves)		X	See List 16, App. II.
	Tire tube valve inside washers	X	X	
	Curing bags		X	See List 2, App. II.
5	Tire Flaps		O	See List 10, App. II.
6	Tire retreading materials:			
	Air bags, full circle, for retreading		X	See List 13, App. II.
	Other		O	See List 13, App. II.
7	Tire and tube repair materials:			
7A	Cements for use in reconditioning of tires and tubes.		O	See List 7, App. II.
7B	Air bags, sectional		X	See List 7, App. II.
7C	Bulk tire repair materials		O	See List 7, App. II.
7D	Tire patches and reliners		O	See List 7, App. II.
7E	Tube patches		O	See List 7, App. II.
8	Tank blocks, treads and band tracks		O	See List 14, App. II.
9	Belting			Belting must be manufactured in accordance with the following regulations: Rubber belting utilizing a solid woven carcass is permitted, provided such construction uses no more natural rubber than is permitted in laminated belting of equivalent size and thickness. Constructions using combinations of fabric and other reinforcing materials, such as cord or wire, are permitted provided total natural rubber does not exceed that which is used in an equivalent grade, fabric ply construction belt. Color: Black, except where unpackaged food comes in contact with belt, or unless otherwise specified.

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
9A	Conveyor and elevator belting:			
	Conveyor and elevator belting and pulley lagging therefor.	25	O	
	Hot material belts	X	O	For operating temperature 200 F. and over.
9B	Miscellaneous belting and related products:			
	Belt splicing and repair material	X	O	
	Conveyor skirting or skirtboard rubber	25	O	
	Cigar machine aprons	25	O	
	Concentrator belts	25	O	
	Escalator handrails	25	O	
	Hatters belts	X	O	
	Hog beater belts	30	O	
	Paper machine aprons	25	O	
	Postal cancellation feed belts	X	O	
	Rubber scrapers for conveyor belts	25	O	
	Screen diaphragms for paper-making equipment.	25	O	
	Special molded conveyor belts	X	O	
	Street sweeper belts	25	O	
9C	Transmission belting:			
	Flat transmission belting		O	Natural rubber 0.07 lbs. maximum per 1,200 sq. inches per ply permitted. Color of seaming stripe is optional.
	Round transmission belting	12	O	
9D	V-belts		O	Natural rubber or natural rubber latex (12% maximum of total volume of belts) permitted for fractional horsepower and household equipment belts. For all others 18% maximum of total volume of belt permitted.
10	Hose and tubing			When tapered nozzles are built on end of hose, the restrictions for the particular type shall prevail.
10A	Automotive and aircraft hose:			
	Radiator hose		O	Natural rubber permitted in cements only.
10B	Cement hose:			
	Cement and material hose, dry and ice slinger	X	O	
	Cement gun hose	X	O	
	Cement handling, including grouting	X	O	
	Concrete placing	X	O	
10C	Divers' hose	X	O	
10D	Hose and tubing not elsewhere listed	O	O	
10E	Miscellaneous hose and tubing:			
	Acid conducting and acid suction hose	X	X	Butyl permitted, except tube butyl.
	Air and air tool hose, industrial	1.5	O	
	Air line hose for paint spray equipment	1.5	O	
	Alcohol, food and beverage handling hose	X	X	Butyl permitted, except tube butyl.
	Ammonia hose	X	O	
	Arbor pipe forming hose	9	O	
	Chemical engine hose		O	Natural rubber permitted in cements only.
	CO^2 Fire extinguisher hose	5	X	Butyl permitted, except tube butyl.
	Fire hose, cotton rubber lined		O	Maximum natural rubber permitted per 100 feet of hose: Nominal size (inches) / Natural rubber (pounds): 1 / 1.0; 1¼ / 1.3; 1½ / 1.6; 2 / 2.2; 2½ / 2.8; 3 / 3.0; 3½ / 4.0. If guayule alone is consumed 20% may be added to the above figures.
	Fire hose, wrapped duck	1.5	O	
	Hydraulic control and industrial grease hose	5	O	
	Industrial mandrel made hose for hose masks as required by Bureau of Mines.	5	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
10E	Miscellaneous hose and tubing—Continued			
	Jetting and hydraulic	3	O	
	Nitroglycerine hose	X	O	
	Oxygen (not welding) hose	X	O	Aeronautical only.
	Phosphate flexible hose	X	O	
	Rockwood insulation hose		O	Natural rubber permitted in cements only.
	Rotary drilling hose	X	O	
	Sand blast hose	X	O	
	Spray hose, agricultural high pressure	1.5	O	
	Spray hose, paint	1.5	O	
	Tender tank hose	3	O	
	Tubing	0	X	Butyl permitted, except tube butyl.
	Water hose, all sizes		O	Natural rubber permitted in cements only.
	Welding hose	1.5	O	
10F	Miscellaneous related products:			
	Expansion joints (normally used in rigid lines to absorb thrust on excessive motion or to isolate vibration and/or noise).	X	O	Tube 1/8" maximum on size 8" I. D. and under: 3/16" maximum on size over 8" I. D. Cover: 1/16" maximum all sizes.
	Flanged flexible pipe	X	O	Corrosive and abrasive only.
	Pinch valve	X	O	Corrosive and abrasive only.
	Shaft covering, flexible		O	Natural rubber permitted in cements only.
10G	Railroad hose:			
	Air brake and train air signal hose	1.5	O	
	Air, gas and oxygen hose	1.5	O	
	Steam and hot water hose (but not tender tank hose).	X	X	Butyl permitted, except tube butyl.
	Tender tank hose	3	O	
	Water hose, all sizes		O	Natural rubber permitted in cements only.
10H	Steam hose:			
	Pile drive hose	X	X	Butyl permitted, except tube butyl.
	Steam hose	X	X	Butyl permitted, except tube butyl.
10I	Suction hose:			
	Dredging sleeves	X	O	
	Fire engine suction hose, hard	3	O	
	Fire engine suction hose, soft		O	3½" and over—4 lbs. natural rubber per 100 feet.
	Hard rubber suction hose		O	Natural rubber permitted in cements only.
	Oil suction and discharge hose	3	O	
	Rotary slush pump suction hose	X	O	
	Sand suction hose	X	O	
	Water suction hose	3	O	
10J	Vacuum hose:			
	Blower or exhaust hose	X	O	
	Dust collector hose	5	O	
	Industrial vacuum hose	3	O	
11	Packing and gaskets:			
11A	Packing without fabric or high percentage of fiber:			
	Sheet packing, including cut, extruded, or molded strips, gaskets, packing rings or non-fabric diaphragms, over 45 durometer.		O	5% natural rubber by volume permitted in Thiokol A compounds.
	Sheet packing, including cut, extruded, or molded strips, gaskets, packing rings or non-fabric diaphragms, 45 durometer or under.	X	O	
11B	Packings with high fiber content:			
	Gaskets, including sheet (generally known as compressed asbestos sheet) from which gaskets may be cut.	5	X	Natural rubber by weight. Butyl permitted, except tube butyl.
	Rod packing (generally known as rubber bonded plastic packing).	5	O	Natural rubber by weight excluding cotton or wire.
11C	Packing with fabric insertion-flat:			
	Gaskets including sheet (generally known as cloth inserted sheet) from which gaskets may be cut.	5	O	
	Piston packing	50	O	
	Diaphragm sheet, including cut diaphragms made from same.	X	X	Butyl permitted, except tube butyl.
	U-rings for hydraulic presses (fabric and non-fabric)	X	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
11D	Packing with fabric insertion made by folding or rolling:			
	Cotton fabric:			
	Frictioned	5	O	
	Spread	1	O	Natural rubber percent of weight of fabric.
	Asbestos fabric	X	O	
11E	Miscellaneous packing	O	O	
11F	Valves and valve parts		O	5% natural rubber permitted in Thiokol "A" compound.
	Pump valves	X	O	For hot water and vacuum feed lines only.
	Soft rubber valves	X	O	45 durometer or under only.
	Steam valves	X	O	
	Valve seats for acetylene and oxygen pressure regulators.	X	O	
11G	Sealing compounds:			
	Sealing compounds for seaming bags and bagging.	O	X	Butyl permitted, except tube butyl.
	Compounds designed for sealing cans made of tin-plate, black-plate, or terneplate.	O	X	Butyl permitted, except tube butyl.
	Gaskets and compounds for sealing jars, tumblers, cans, drums and pails.	O	X	Butyl permitted, except tube butyl.
	Rings and compounds for sealing glass containers.	O	X	Butyl permitted, except tube butyl.
12	Mechanicals listed in this Code 12:			
12A	Aircraft equipment:			
	Airplane de-icer parts (except propeller hose)	X	O	
	All items with a durometer hardness of 45 or less.	X	O	
	Brake expander tubing	X	O	
	Engine and instrument mountings	X	O	
12B	Automotive and railroad equipment and suspension parts for track laying vehicles:			
	Automobile engine, transmission, and propeller center bearing mountings.	X	O	
	Brake boots	X	O	
	Brake linings, brake blocks, and clutch facings	12	O	
	Bumpers for independent suspension mechanisms.	X	O	
	Hydraulic brake cups	X	O	
	Pitman arm bushings	X	O	
	Radius rod pivot balls	X	O	
	Railroad shock and instrument mounts	X	O	
	Sealed beam gaskets	X	X	Butyl permitted, except tube butyl.
	Shock absorber bushings	X	O	
	Sponge weatherstrip and windlace		O	Natural rubber not exceeding 25% RHC permitted.
	Suspension shackle bushings	X	O	
	Tail pipe bushings	X	O	
	Torque arm bushings	X	O	
	Torsional vibration dampers	X	O	
	Vibration insulators and absorbers	X	O	
	Windshield wiper blades	X	O	
12C	Electrical products equipment:			
	Lineman's protective devices including only:			
	Blankets	X	O	
	Cable bandage	X	O	
	Cable and test caps and separators	X	O	
	Insulator hoods	X	O	
	Line hose	X	O	
	Lineman's sleeves	X	O	
	Pressure sensitive vehicle signal controls	5	O	
12D	Hard rubber products:			
	Baskets (etching), beakers, buckets, dippers, frames, funnels, measures, pails, packs and trays.	15	O	
	Bleaching rods	X	O	
	Blown work	X	O	
	Component hard rubber parts of machinery for manufacture and handling of rayon, explosives and corrosive chemicals.	50	O	
	Dye sticks	X	O	
	Filter media	X	O	
	Insulated tools	20	O	
	Jack strips	30	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
12D	Hard rubber products—Continued			
	Latex covering (hard rubber) for agitators, baskets, buckets, concave rollers, dippers, drums, fans, frames, fume ducts, funnels, measures, pumps and fittings, racks, screens, trays, valves and valve parts only.	X	O	
	Microporous separators	X	O	
	Pipe	10	O	
	Potentiometer cards	X	O	
	Rod less than ⅜" diameter	25	O	
	Rods diameter ⅜" or more	15	O	
	Sheet for telephone plugs	X	O	
	Sheet 0.040" or less in thickness	X	O	
	Sheets thickness over 0.040 less than 1/16"	50	O	
	Sheets thickness 1/16" or more	30	O	
	Submarine battery jars	43	O	
	Storage batteries (hand wrapped cases only)	25	O	
	Tubing (less than 1/32" wall thickness)	X	O	
	Tubing (wall thickness 1/32" to ⅛" inclusive)	25	O	
	Tubing (wall thickness over ⅛")	15	O	
	Tubular retainers	60	O	
	Water meter parts	10	O	
	X-ray and photographic tanks (hand made only).	25	O	
12E	Industrial equipment:			
	Bladders and diaphragms for shoe manufacture.	X	O	
	Brake linings, brake blocks and clutch facings	12	O	
	Industrial abrasive implements	----------	O	Natural rubber not exceeding 25% of RHC permitted.
	Molds for manufacture of mats	40	O	
	Parts for machinery for manufacture of incandescent and fluorescent lamps and electronic tubes.	X	O	Flexible connections for vacuum and exhaust equipment only.
	Press die pads	X	O	For the manufacture of forming pads to shape metals.
12F	Miscellaneous mechanical goods:			
	Casters and molded wheels	5	O	
	Dam and lock gate seals	X	O	
	Filter media	X	O	
	Flexible couplings (molded)	X	O	
	Gas main bags	X	X	Butyl permitted, except tube butyl.
	Hat forming bags and parts	X	O	
	Labels	X	O	
	Molded diaphragms	X	X	Butyl permitted, except tube butyl.
	Molding or forming bags and pads	X	X	For plywood, safety glass and plastics forming. Butyl permitted, except tube butyl.
	Parts for microphones and phonograph pickups.	X	O	
	Parts for rayon manufacture. Limited to parts which come in contact with rayon.	X	O	
	Pipe couplings rings designed for couplings mechanical joints and bell joint clamps, rings, bands, plugs, gaskets, etc., for repair of air, gas, gasoline, water and oil pipelines.	X	O	
	Refrigerator door gaskets	X	X	Butyl permitted, except tube butyl.
	Sand blast stencil sheet	25	O	
	Seals for electrolytic condensers	X	O	
	Shock and instrument mounts	X	O	
	Sifter balls	X	O	For vibrating screens.
	Street car wheel sandwich rings and springs	X	O	
	Treadles and door shoes for subways, trolleys and busses.	5	O	
	Upholstery (chemically blown)	----------	O	Natural rubber not exceeding 20% RHC permitted.
	Vacuum sweeper belts	X	O	
	Vibration dampers (industrial mounts)	X	O	
12G	Oil well supplies including only:			
	Packers (all rubber)	9	O	
	Packers fabric reinforced	20	O	
	Slush pump pistons and liners for fluid packed pumps.	X	O	
	Strippers	X	O	
	Swab rubbers	X	O	
	Testing and cementing	9	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
12G	Oil well supplies including only—Continued			
	Valves and parts	X	O	
	Valve cups	X	O	
12H	Plumbing supplies:			
	Tank balls designed for flush valves	15	O	
12I	Printing rubber products:	----------	O	Natural rubber or natural rubber latex permitted in any printing rubber product as cements only, for mounting purposes and for adhesion to metal.
	Adhesive fabric friction	X	O	
	Engraving rubber friction	9	O	
	Printing rolls	----------	O	2.5% natural rubber by volume permitted for high speed magazine printing rolls.
	Gravure and impression	X	O	
	Rolls to be coated with composition having shore hardness less than 20.	20	O	
	Rubber solution for wetplate negative	X	O	
12J	Rolls and rollers:			
	Paper mill rolls	X	O	
	Rubber covered industrial rolls and roll coverings except suction press.	8	O	
	Textile rolls	X	O	
12K	Rubber protected or lined equipment:			
	Rubber lining (hard or soft) for:			
	Drums and tanks	X	X	Butyl permitted, except tube butyl.
	Pipes and fittings	X	X	Butyl permitted, except tube butyl.
	Rubber protected industrial equipment for handling corrosive material and explosives.	X	X	Butyl permitted, except tube butyl.
	Rubber coverings for agitators, blowers, exhausters, pumps, pump lining valves and valve parts.	X	X	Butyl permitted, except tube butyl.
	Rubber linings for centrifugal pumps designed to handle ore concentrates; sand and other highly abrasive materials in suspension; and slurry.	X	X	Butyl permitted, except tube butyl.
	Tank cars and barge tanks (Spec. 1CC-103BW, 103B and AAR-203).	X	X	Tube butyl permitted.
12L	Textile machinery parts:			
	Card clothing	X	O	
	Loop pickers for cotton weaving	9	O	Including harness and strapping.
	Other loop pickers and drop box pickers	25	O	
13	Wire and cable	----------	O	Natural rubber and natural rubber derivatives may be used in the form of cements for use incidental to the manufacture or repair of wire and cable.
13A	Insulation compounds:			
	Compounds for thin wall insulation (20 mils and less).	98	O	
	Compounds for thin wall insulation (1/32" and less) except for telephone drop wire and building wire Type R.	55	O	
	Compounds for use in wet locations	70	O	
	Compounds for heat-resisting insulation for use on copper temperature 60° centigrade and higher.	55	O	
	Compounds for aircraft ignition cable	70	O	
	Compounds for cable insulation for operation above 5000 volts.	70	O	
13B	Insulation material:			
	Compounds for patching and splicing	----------	O	See Code 13C below.
13C	Tapes:			
	Compounds for rubber insulating tape for:			
	D. R. tape	X	X	Butyl permitted, except tube butyl.
	Operating voltages in excess of 3,000 volts	70	O	
	Cables to be used in wet locations	70	O	
	Operation at conducting temperatures of 70° C. or higher.	70	O	
	Repair and splicing purposes in the manufacture of wire and cable.	70	O	
	Splicing compound (E-HH-T111A)	----------	O	7 lbs. natural rubber permitted for 27,000 sq. in.
14	Rubber footwear	----------	O	See List 5, App. II.
15	Heels and soles	O	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
15A	Sheet sponge for shoe products		O	Natural rubber not exceeding 25% RHC permitted.
16	Cements for:			
16A	Shoes:			
	Manufacture		X	Natural rubber permitted in conformity with §4600.11 of Rubber Order R-1 as amended Mar. 1, 1946. Butyl permitted, except tube butyl. Natural rubber latex not permitted.
	Repair	X	X	Cement to be packed for sale in containers of one gallon maximum capacity. Containers to be marked with manufacturer's or distributor's name and address and be plainly marked: "For shoe repair use only." Natural rubber latex not permitted. Butyl permitted, except tube butyl.
16B	Miscellaneous uses:			
	In the manufacture of any product in Codes 9, 10, 11, 12, 18, 22A and 22C for adhesion, splicing and repair purposes only.	X	X	Butyl permitted, except tube butyl.
	All others	O	X	Butyl permitted, except tube butyl.
17	Proofing, combining or coating of fabric and other materials:			
17A	Compounds for the following:			
	Diving equipment	X	X	Butyl permitted except tube butyl.
	Flotation equipment:			
	Life saving belts, vests and jackets	O	X	Butyl permitted, excep tube Butyl.
	Airborne life rafts	X	X	Butyl permitted, except tube butyl.
17B	Compounds for cements and tapes:			
	Manufacture of occupational and military clothing.	X	X	Butyl permitted, except tube butyl.
	Manufacture of civilian rainwear	X	X	Butyl permitted except tube, butyl.
	All others	O	X	Butyl permitted, except tube butyl.
17C	Compounds for proofing, combining or coating, for any purpose not elsewhere listed.	O	X	Butyl permitted, except tube butyl.
18	Drug sundries, medical, surgical, dental:			
18A	Adhesive products:			
	Moleskin and medicated plasters	X	X	Butyl permitted, except tube butyl.
	Pressure sensitive foot products	X	X	Butyl permitted, except tube butyl.
	Surgical tape and cohesive bandage	15	X	Butyl permitted, except tube butyl. Unlimited plus or minus variations from 15% of total natural rubber by volume is permitted for each type of surgical tape and cohesive bandage, provided that the overall consumption of natural rubber does not exceed 15% by volume for all types of tape.
18B	Bulbs:			
	Bulbs including parts (medical, surgical, dental, veterinary, mortuary, laboratory, and hydrometer types only).	15	O	Unlimited plus or minus variation from 15% of total natural rubber by volume permitted per each permitted type of bulb; provided that the overall consumption of natural rubber does not exceed 15% by volume for all types of bulbs.
	Medicine droppers	X	O	
18C	Dental products:			
	Dental dam	X	O	
	Dental polishing tips	X	O	Professional use only.
	Denture rubber	X	O	
	Orthodontia bands	X	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
18D	Flat goods:			
	Fountain syringe bags	20	O	Unlimited plus or minus variation from 20% of total natural rubber by volume is permitted for each type of fountain syringe bag; provided that the overall consumption of natural rubber does not exceed 20% by volume for all types of bags.
	Ice bags	20	O	Unlimited plus or minus variation from 20% of total natural rubber by volume is permitted for each type of ice bag; provided that the overall consumption of natural rubber does not exceed 20% by volume for all types of bags.
	Invalid cushions	20	O	Unlimited plus or minus variation from 20% of total natural rubber by volume is permitted for each type of invalid cushion; provided that the overall consumption of natural rubber does not exceed 20% by volume for all types of cushions.
	Operating cushions	20	O	Unlimited plus or minus variation from 20% of total natural rubber by volume is permitted for each type of operating cushion; provided that the overall consumption of natural rubber does not exceed 20% by volume for all types of cushions.
	Water bottles and combination syringes	20	O	Unlimited plus or minus variation from 20% of total natural rubber by volume is permitted for each type of water bottle and combination syringe; provided that the over-all consumption of natural rubber does not exceed 20% by volume for all types of bottles and combination syringes.
18E	Gloves and cots:			
	Finger cots (medical, surgical, dental, veterinary, mortuary and laboratory types only).	X	O	
	Gloves:			
	Electricians'	X	O	
	Surgeons'	X	O	Government Fed. Spec. 22-G-421A. Limited to medical use.
	All other, including all-rubber, net-lined, rubberized fabric, etc., for any use.		O	Natural rubber or natural rubber latex permitted for seaming net-lined gloves.
18F	Infant goods:			
	Breast shields, nursing	X	O	
	Feeding bottle caps and covers	X	O	
	Feeding nipples	X	O	
18G	Miscellaneous sundries:			
	Bathing caps:			
	Vapor cured caps	60	O	Natural latex not permitted.
	All other caps	40	O	Natural latex not permitted.
	Blood pressure bags	X	O	
	Blood pressure bag tubing	X	O	
	Catheters		O	Natural rubber latex (98% maximum by volume) permitted.
	Colostony outfits (molded, dipped and hand-made).	X	O	
	Crutch pads	X	O	
	Crutch tips (reinforced with metal or cloth)	50	O	For crutches only.
	Dilators	X	O	
	Inhalation bags and face pieces not including oxygen tents and tubing (medical, dental, surgical and veterinary types only).	X	O	
	Parts for medical, surgical, dental, veterinary, and mortuary instruments.	X	O	
	Prostatic bags	X	O	
	Prosthetic devices	X	O	
	Orthopedic sponge pads (molded and cut)		O	Natural rubber not exceeding 25% RHC permitted.
	Respirator seal sponge for iron lung	X	O	
	Rubber bands and cushions designed for artificial limbs.	X	O	

TABLE B—PERMITTED PRODUCTS—continued

Code No.	Product	Percent natural rubber	Butyl	Special restrictions or provisions
18G	Miscellaneous sundries—Continued.			
	Stoppers	----------	0	Medical, surgical, dental, veterinary and mortuary type only: for stoppers under ¾" bottom diameter and stoppers required for containers and apparatus used for the administration of parenteral solutions, including blood plasma and whole blood, natural rubber and natural rubber latex permitted.
	Tourniquets	X	0	
	Truss pads	X	0	
	Urinals	X	0	
	Vaccine caps	X	0	
	Veterinary sleeves	X	0	
18H	Pessaries and prophylactics	X	0	
18I	Sheet goods:			
	Bandage gum (surgical and medical only)	X	0	
	Oxygen tent canopies	X	0	
18J	Tubing:			
	Tubes and tubing (medical, surgical, dental, veterinary and mortuary types only).	X	0	
21	Bullet sealing fuel and oil cells:			
	Sealant for fuel cells	----------	0	Natural rubber not exceeding 20 parts guayule.
	Sealant for oil cells	X	0	
	Fabric skim coat	----------	0	Natural rubber permitted for inside fabrics skim coat nylon hammocks and hammock type fuel cells; natural rubber not exceeding 20 parts guayule elsewhere.
	Cord dip	----------	0	Natural rubber latex not exceeding 3% of dry weight of cord.
	Building cement	X	0	
22	Miscellaneous:			
22A	Athletic equipment	----------	0	60% of the natural rubber permitted must be guayule.
	Bladders and valves for the following only:			
	Basketballs	38	0	
	Cageballs	38	0	
	Footballs	38	0	
	Punching bags	38	0	
	Pushballs	38	0	
	Soccer balls	38	0	
	Volley balls	38	0	
	Water polo balls	38	0	
22B	Balloons	0	0	
22C	Cushioning and pads not elsewhere listed:	0	X	Butyl permitted, except tube butyl.
	Nitrogen blown sponge	----------	0	Natural rubber not exceeding 60% RHC permitted.
	Latex foam products	----------	0	Natural rubber latex not exceeding 50% RHC permitted.
	Curled animal hair pads	----------	0	Natural rubber latex not exceeding 25% of average monthly consumption of RHC during year ending March 31, 1941 permitted monthly.
22D	Masks and respirators:			
	Breathing bags for submarine lung and oxygen breathing apparatus.	X	X	Butyl permitted except tube butyl.
	Component parts for gas masks, not listed below.	----------	X	Natural rubber latex permitted for adhesive for gas mask filters. Butyl permitted, except tube butyl.
	Component parts for mine and industrial safety masks, not listed below.	0	X	Butyl permitted, except tube butyl.
	Dust respirators	0	X	Butyl permitted, except tube butyl.
	Face pieces for shallow water diving equipment.	0	X	Butyl permitted, except tube butyl.
	Flutter valves and diaphragms	X	X	Butyl permitted, except tube butyl.
	Inhalators	0	X	Butyl permitted, xcept tube butyl.
	Parts for oxygen masks and breathing apparatus for high altitude service.	X	X	Butyl permitted, except tube butyl.
22E	Miscellaneous products:			
	Parts other than cushioning for flight radio, radar and fire control instruments.	X	X	Butyl permitted, except tube butyl.
	Parachute bands and ventilating rings	X	0	
22F	Pressure sensitive tape:			
	High temperature masking tape	X	0	
	Noncorrosive electrical tape	X	0	
	Other pressure sensitive tape	----------	0	Natural rubber not exceeding 15% of average monthly consumption of RHC during year of 1944 permitted monthly. Natural rubber latex not permitted.
22G	Stationers supplies:			
	Erasers	----------	0	Natural rubber not exceeding 25% of the average monthly consumption of RHC during year ending March 31, 1941 permitted monthly.
	Pen sacs	X	0	
	Rubber bands	40	0	
22H	Rubber thread	0	0	
22I	Rubber tape for clothing, not elsewhere listed	0	X	Butyl permitted, except tube butyl.
22J	Webbing, elastic (combined knitted fabric cut to desired width).	0	0	
22K	Toys:			
	Molded dolls	37	0	
	Blown dolls	36	0	
	Sculptured bounce toys	35	0	
	Sponge play balls	18	0	
	Toy bath sponge	18	0	

[F. R. Doc. 46-3324; Filed, Mar. 1, 1946; 11:42 a. m.]

Chapter XI—Office of Price Administration

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 149, Amdt. 24]

MECHANICAL RUBBER GOODS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Subdivision (i) of § 1315.21a (b) (2) is amended to read as follows:

(i) This subparagraph (2) applies to a manufacturer of those mechanical rubber goods listed in § 1315.35, Appendix B, which are generally known by the term "molded, extruded, lathe-cut, and chemically blown sponge rubber products" (including hard rubber goods) who has a regularly quoted price (as defined in § 1315.31 (a) (7) of this regulation) for such mechanical rubber goods and who has filed with the Office of Price Administration pursuant to § 1315.28, his base period regularly quoted prices and his base period pricing methods and rates for these products. This subparagraph does not apply to brake linings and clutch facings, flooring, mats and matting, foamed latex products and rubber covered rolls.

This amendment shall become effective March 6, 1946.

Issued this 1st day of March 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3252; Filed, Mar. 1, 1946; 11:15 a. m.]

PART 1315—RUBBER AND PRODUCTS AND MATERIALS OF WHICH RUBBER IS A COMPONENT

[MPR 220, Amdt. 25]

CERTAIN RUBBER COMMODITIES

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Maximum Price Regulation 220 is amended in the following respects:

1. The headnote of § 1315.1557d and paragraph (a) of the section are amended to read as follows:

§ 1315.1557d *Maximum prices for sales of rubber bands at all levels*—(a) *Applicability.* Notwithstanding any other provision of this regulation or order previously issued under this regulation, this § 1315.1557d, and not §§ 1315.1553 to 1315.1557, inclusive, establishes maximum prices for sales by manufacturers, wholesalers and dealers of rubber bands. A "sale by a dealer" is a sale by a person who purchases for resale to a user.

2. The headnote and introductory paragraph of § 1315.1557d (b) are amended to read as follows:

(b) *Maximum prices for sales of rubber bands made of buna-S or natural rubber or any combination thereof, by manufacturers and for sales by whole-*

salers to dealers. The maximum prices for sales by manufacturers to all purchasers and for sales by wholesalers to dealers of the rubber bands made of buna-S or natural rubber or any combination thereof, shall be as follows:

3. The footnote reference 4 is added immediately following footnote reference 3 in the heading of the table in paragraph (b) of § 1315.1557d.

4. The following footnote designated 4 is added to the footnotes accompanying the table in paragraph (b) of § 1315.-1557d:

[4] The prices set forth in this table are for rubber bands of standard black and gray colors. A differential of 5¢ per pound may be added to these prices for rubber bands of colors other than standard black and gray.

5. Paragraph (c) of § 1315.1557d is amended to read as follows:

(c) *Maximum prices for sales of rubber bands made of buna-S or natural rubber or any combination thereof, by dealers.* The maximum prices for sales by dealers of rubber bands made of buna-S or natural rubber or any combination thereof, shall be as follows:

MAXIMUM PRICES BEFORE CASH DISCOUNTS [1]

[Prices per pound] [2]

Package put-up	Retail price per package [3]	1-4 pounds	5-9 pounds	10-49 pounds	50-99 pounds	100-199 pounds	200-499 pounds	500 pounds and over
1 pound box		$1.50	$1.26	$1.14	$1.06	$1.00	$0.97	$0.91
¼ pound box [3] or bag	$0.50	1.80	1.62	1.29	1.20	1.13	1.09	1.03
1 ounce box [3] or bag	.20	2.50	2.25	1.57	1.46	1.37	1.33	1.26
5 pound bag			1.23	1.11	1.03	.94	.94	.89
½ ounce bag	.10							

[1] These prices are subject to the cash discount and freight allowance terms which the dealer had in effect during October 1941.
[2] A differential of 5¢ per pound may be added for sales of rubber bands of colors other than standard black and gray in quantities of 1 pound or more.
[3] These retail prices for sales in quantities of less than 1 pound apply to rubber bands of all colors.

6. Section 1315.1557d (d) is amended to read as follows:

(d) *Notification of maximum prices.* With or prior to the first delivery of any rubber bands priced under paragraph (c) of this section to a dealer, the manufacturer or wholesaler shall notify the dealer in writing, of maximum dealer prices therefor, set forth in paragraph (c) of this section.

7. A new paragraph designated (e) is added to § 1315.1557d to read as follows:

(e) *Maximum prices for all rubber bands that cannot be priced under paragraphs (b) and (c).* Maximum prices for all rubber bands that cannot be priced under paragraphs (b) and (c) shall be established under § 1315.1558.

This amendment shall become effective March 6, 1946.

Issued this 1st day of March 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3257; Filed, Mar. 1, 1946; 11:16 a. m.]

PART 1351—FOOD AND FOOD PRODUCTS

[2d Rev. MPR 150, Amdt. 12]

FINISHED RICE AND RICE MILLING BY-PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Second Revised Maximum Price Regulation 150 is amended in the following respects:

1. Section 1 (a) is amended to read as follows:

SECTION 1. *Applicability.* (a) Except for those sales exempted by paragraph (b) of this section, this regulation shall apply to all sales and deliveries of imported and domestic finished rice and rice milling by-products within the United States and the District of Columbia, whether immediate or future, and to all purchases in the course of trade or business of finished rice to be imported into the United States and the District of Columbia.

2. Section 8 (a) (3) is amended to read as follows:

(3) "Milled rice" means such rice as defined in the United States Standards for Milled Rice published by the United States Department of Agriculture, and includes second head milled rice, screenings milled rice, brewer's milled rice, unpolished rice and brown rice as defined in such standards.

3. Section 8 (a) (15) is amended to read as follows:

"Importer" means with respect to a particular lot of finished rice or rice milling by-products, the first person who owns such lot after entry into the United States and who sells it in the United States or who uses it in any manner for industrial or manufacturing purposes.

4. Section 16 is added to read as follows:

SEC. 16. *Maximum prices for purchases of finished rice by importers.* (a) The maximum price at which an importer may purchase any lot of imported finished rice shall be the appropriate maximum price for such finished rice c. i. f. the port of entry as provided in paragraph (a) of section 9 of this regulation.

(b) As used in this section the following terms shall have the following meanings:

(1) "Imported finished rice" means any lot of finished rice as defined in this regulation which is either:

(i) To be imported into the United States, or

(ii) Is still owned by the importer of such lot.

(2) "Cif" (cost, insurance, freight) means, with respect to the price of any lot of finished rice delivered by vessel, the price delivered alongside or on the vessel at the port where discharged, the seller having paid all customary expenses to that point and also marine insurance and freight to the delivery port, together with any export taxes, or other fees or charges, if any, levied because of exportation. The buyer shall receive the finished rice upon arrival, handle and pay for all subsequent movement of the finished rice, including taking delivery from the vessel in accordance with bill of lading clauses and terms; pay all costs of landing, including any duties, taxes, and other expenses at the named point of destination. The buyer must also pay for war risk insurance, if any, provided by the seller and for certificates of origin, consular invoices, or any other documents issued in the country of origin, or of shipment, or both, which may be required for importation of the finished rice into the United States.

This amendment shall become effective March 6, 1946.

Issued this 1st day of March 1946.

CHESTER BOWLES,
Administrator.

Approved February 15, 1946.

J. B. HUTSON,
Acting Secretary of Agriculture.

[F. R. Doc. 46-3253; Filed, Mar. 1, 1946; 11:16 a. m.]

PART 1419—EXPLOSIVES

[2d Rev. MPR 191, Amdt. 1]

COTTON LINTERS AND HULL FIBERS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

2d Revised Maximum Price Regulation 191 is amended in the following respects:

1. By changing the period at the end of the first sentence of section 7 (b) to a comma and adding thereafter the following: "unless such mill elects to and in fact sells its entire production of first cut linters on the basis of government grades as provided in this regulation."

2. By changing the period at the end of the second sentence of section 7 (b) to a comma and adding thereafter the following: "unless made on the basis of government grades as provided in this regulation. Any mill exceeding its base period percentage of first cut linters production (plus 3 percent tolerance) must continue to sell exclusively on government grades."

3. By inserting immediately following the words "chemical analysis" in the second literary paragraph of section 11 (b) the words "or government grade".

4. By changing the date "January 28, 1946" in Appendix A (a) (2) to read "March 1, 1946".

5. By inserting the following paragraph at the end of Appendix A (a) (2):

None of the sampling and grading provisions of the subparagraph (2) shall apply to second cut linters which are sold on the basis of cellulose content determined by chemical analysis.

This amendment shall become effective March 1, 1946.

Issued this 1st day of March 1946.

CHESTER BOWLES,
Administrator.

Approved: February 20, 1946.

CLINTON P. ANDERSON,
Secretary of Agriculture.

[F. R. Doc. 46-3255; Filed, Mar. 1, 1946; 11:16 a. m.]

PART 1381—SOFTWOOD LUMBER

[RMPR 26,[1] Amdt. 22]

DOUGLAS FIR AND OTHER WEST COAST LUMBER

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Revised Maximum Price Regulation 26 is amended in the following respects:

1. In section 2, paragraph (b) is amended to read as follows:

(b) If a mill is located in Oregon, Washington, or Canada near the crest of the Cascade Mountains, or in California, and has customarily graded and sold its lumber under the Western Pine Association Grading Rules, it may apply to the Regional Office in the area in which such mill is located for special permission to use the maximum prices established in Revised Maximum Price Regulation No. 94, instead of prices established in Revised Maximum Price Regulation No. 26. Such an application may be made by letter, and should be supported by evidence of the mill's actual practices in the past. The Regional Administrator in the area in which the mill is located may grant permission to use such maximum prices established in Revised Maximum Price Regulation 94 instead of Revised Maximum Price Regulation 26, as provided above.

2. Section 5 is amended to read as follows:

SEC. 5. *Basic prices and cash discount*—(a) *Basic prices.* The maximum prices f. o. b. mill are set forth in article V—Price Tables.

(b) *Cash discount.* If cash is paid, the maximum price must be reduced by the seller's August 1941, cash discount. For example, if the August, 1941, discount for cash was 2%, and the maximum price without discount according to this regulation is $30.00, the maximum price when cash is paid is $29.40. When a seller was not in business in August, 1941, 2% cash discount for payment in 10 days must be allowed.

3. In section 7, paragraph (b) is amended to read as follows:

(b) *Common or contract carrier (other than rail).* Where transportation is by common or contract carrier (other than rail), only the actual cost of transportation may be added to the maximum prices established under section 23 and section 24. However, where any part of such transportation is by way of water shipment, no transportation charges accruing prior to lumber being placed f. a. s. may be added.

4. In section 8, paragraph (c) is amended to read as follows:

(c) For the purpose of paragraph (b), each of the following numbered groups of lumber products, regardless of species, whether covered by this or other price regulations, constitutes a separate item whether one or all classifications within a group are loaded:

1. Boards and strips (any working not listed below), dimension, plank and small timbers, timbers and box.
2. Flooring.
3. Siding.
4. Ceiling, partition.
5. Stepping.
6. Finish and clears, thick clears, shop.
7. Casing and base, mouldings.
8. Lath, shingle band sticks (12 M pieces minimum).
9. Corn cribbing, well curbing.
10. Gutter.
11. Silo stock (when worked to pattern).
12. Shingles, shakes, any species, stained or natural (20 squares minimum).

5. In section 12, paragraph (a), a new subparagraph (4) is added to read as follows:

(4) Applications under this section will be considered only when accompanied by a true copy of the order or customer's inquiry which forms the basis of the application, and a written statement by the purchaser showing that none of the items specifically priced in the regulation will serve the purpose for which the stock is to be used, and that it has been his custom to purchase lumber on these special specifications.

6. In section 12, paragraph (b) is amended to read as follows:

(b) As soon as the request has been filed, quotations and deliveries may be made at the requested price but the same shall be subject to approval by the OPA and payment may not be made until the price has been approved.

7. In section 13, paragraph (a) is amended to read as follows:

(a) *F. o. b. or f. a. s. price.* An invoice must be submitted by the seller on all sales and must contain a sufficiently complete description of the lumber to show whether the price is proper or not. Any working, specification or extra which affects the maximum f. o. b. or f. a. s. prices must be mentioned in the description. The amount added for these does not have to be separately shown.

When an invoice does not contain a complete description of an item shipped, the maximum price which may be charged or paid for that item is that of the lowest priced item to which the incomplete description could be applied, but not exceeding $15.00 per M'BM on a shipment of a combination of grades if the invoice does not name the lowest grade contained in the shipment or if no grade is named.

8. In section 16, paragraph (d) is amended to read as follows:

(d) *Combined grades.* Lumber sold in a combination of grades may not be sold above the maximum price for the lowest grade in the combination. For example, the maximum price for lumber sold as No. 2 and Btr. is the maximum price for No. 2. It is, however, permissible to quote on the basis of specified higher or lower grades developing to be shipped at the respective maximum price for each grade actually developed and shipped.

When more than one grade of any one size is forwarded in any one shipment, each piece (or bundle, if bundled) shall bear some symbol of grade identification and each grade shall be separately invoiced and the identification symbol used on the lumber shall be shown opposite the respective grade on the invoice. Alternatively, shipper may separate grades in loading and clearly identify by symbol the grade of each separate lot in the shipment and on the invoice.

If any one shipment contains more than one grade of one size and grade identification is not made in the shipment and on the invoice, the maximum price which may be charged for a shipment of mixed grades is the price for the respective sizes of the lowest grade named in the order or on the invoice. Shop grades when sold to millwork manufacturers and items priced in tables 16, 17, 18 and 19 are exempt from the requirements of this paragraph insofar as it pertains to the use of grade symbols on lumber and on invoices.

9. In section 23, the text preceding the tables is amended to read as follows:

SEC. 23. *Douglas fir.* The prices for Douglas fir lumber per 1000 feet board measure (or other designated measure where so indicated) shown in the following price tables are the maximum prices applicable for each of the following types of direct-mill shipments, except where further additions or deductions are provided below:

(a) Shipments from mills located on railroad (except water shipments).

(1) Direct-mill retail sales (plus addition provided in section 6).

(2) Other sales:

(i) F. o. b. car mill.

(ii) F. o. b. truck mill.

(b) Shipment from mills not located on railroad (except water shipments).

(1) Direct-mill retail sales (plus addition provided in section 6).

(2) Other sales:

(i) F. o. b. car mill's customary rail shipping point.

(ii) Where possession of or title to lumber is acquired at any point other than f. o. b. car mill's customary rail shipping point, f. a. s. vessel or f. o. b. scow or barge, the following deductions must be made:

(a) Cost of transportation from mill to customary rail shipping point at rates set forth in section 7 (b) or (c), plus

(b) $1.25 per M'BM (car-loading expense).

(After these deductions have been made transportation charges provided in section 7 may be added where applicable.)

(3) Cargo mills granted special authorizations under former section 7 (d).

(1) may continue to charge for pre-rail hauls in accordance with such authorization.

(c) Water shipment from all mills.

(1) F. a. s. vessel's mill's customary loading point.

(2) F. o. b. scow or barge alongside mill's dock, except that

(i) When a mill having deep-water dock facilities places a shipment on scows or barges instead of f. a. s. vessel on its dock, an addition of $0.50 per M'BM may be made.

(ii) When shipment from a mill without deep-water dock facilities moves by scow or barge to a vessel at its customary deep-water shipping point, no addition may be made for transportation to such deep-water shipping point.

(3) On sales made delivered destination, transportation charges provided in section 7 (b) may be added to the f. a. s. vessel price.

In all cases, the "f. o. b." prices include transportation to and loading on the carrier indicated; the "f. a. s." prices include delivery within reach of ship's tackle; and on all other shipments loading on some carrier at seller's expense is included.

Wherever the term "f. o. b. mill maximum price" is used in 2d RMPR 215 as a basis for computing maximum prices under that regulation, it shall apply to the f. o. b. car mill prices under this regulation. None of the footnotes to the price tables of this section may be employed where such footnote conflicts with general note XXIII in section 25.

10. The tables in section 23 are amended in the following respects:

a. Table 1, footnote 9 is amended to read as follows:

[9] Odd or fractional widths (except 1 x 3) add $1.00 per M to price of next wider even width, and compute footage on nominal rough measurement, of odd or fractional width.

b. Table 2 is amended to read as follows:

TABLE 2.—DIMENSION, NO. 1 GREEN S4S ALS[1]

Regular loading	6' to 20'	6'	8'	9'	10'	12'	14'	16'	18'	20'	22' and 24'	Add for dry S4S	Deduct for rough
2 x 2"----------	$37.50	$30.00	$36.00	$39.50	$38.00	$38.00	$38.00	$40.50	$40.50	$40.50	$44.00	$3.50	$1.50
2 x 3"----------	34.50	27.00	33.00	36.50	35.00	35.00	35.00	37.50	37.50	37.50	41.00	3.50	1.50
2 x 4"----------	34.50	27.00	34.50	35.00	34.00	34.50	34.50	35.50	35.50	35.50	38.00	3.50	1.50
2 x 6"----------	34.50	27.00	32.50	34.50	33.00	34.50	34.50	35.00	35.00	35.00	37.00	3.50	1.50
2 x 8"----------	33.50	26.00	32.00	33.00	32.00	33.50	33.50	33.50	33.50	33.50	35.50	3.50	1.50
2 x 10"----------	33.50	26.00	32.00	34.00	32.50	34.00	34.00	34.50	34.50	34.50	36.50	4.00	1.50
2 x 12"----------	33.50	26.00	32.00	34.00	33.00	34.00	34.00	34.50	34.50	34.50	36.50	5.50	1.50

[1] For hemlock and all species of true fir, deduct $2.00 per M'BM.

Grade differentials

1. Scaffold plank (rough only), paragraph 289, 9" and wider, add $11.50 per M'BM to the rough select structural price.

2. Select merchantable, add to the price of No. 1 same width and length, $3.00.

3. Select structural, add to the No. 1 price of corresponding size, $7.00 per M'BM.

4. No. 2 green all widths and lengths 24' and shorter, deduct $2.00 per M from the No. 1 green of the same width and length.

5. No. 3 green 2 x 2" to 2 x 8", 24' and shorter, deduct $8.00 per M from the No. 1 green of the same width and length.

6. No. 3 green 2 x 10" and 2 x 12", 24' and shorter, deduct $9.00 per M from the No. 1 green of the same width and length.

7. No. 2 dry all widths and lengths 24' and shorter, deduct $4.00 per M from the No. 1 dry of the same width and length.

8. No. 3 dry 2 x 2" to 2 x 8", 24' and shorter, deduct $10.00 per M from the No. 1 dry of the same width and length.

9. No. 3 dry 2 x 10" and 2 x 12", 24' and shorter, deduct $11.00 per M feet from the No. 1 price of the same width and length.

10. No. 1 permitting up to 15% of No. 2, deduct $0.50 per M from the No. 1 price of the same width and length.

11. No. 4 (all species covered by this regulation) rough or surfaced, dry or green, 2" x AW, AL, $16.00. Use green weights.

12. Barge framing (paragraph 284), price same as select structural of corresponding size. Barge planking and decking (paragraph 285) add $13.50 to price of No. 1 of corresponding size.

Lengths

13. Omitting length in R/L (6/20') loading: Omitting 6' or 6' and 8', or 6' and 8' and 10', add to the 6/20' price of same size and grade $0.50 per M'BM; omitting 12' and shorter use specified length price.

14. Odd or fractional lengths not listed, add $1.00 to and compute footage on next longer even length.

15. For specified even lengths longer than 24', add $2.00 per M'BM to the 24' price of the same size and grade for each two feet longer than 24'.

16. Where an average length is specified in any random length order, the price shall be the specified length price of the length specified as an average and no addition may be made under footnote 13.

17. Accumulated 4' and/or 5' No. 2 and higher grades sold separately or in R/L shipments, deduct $10.00 from 6/20' price of corresponding size and grade; for No. 3 charge same price as No. 4.

18. When any random length shipment includes lengths over 20' and no average is specified if the inclusion of lengths longer than 20' is at shipper's option, the 6/20' price shall apply to all lengths; however, if buyer's order definitely requires the inclusion of lengths longer than 20' or the order is for random lengths all longer than 20', such lengths shall be priced as follows:

For 22' and 24', add $2.00 per M'BM to the 6/20' price, for these lengths only.

For 26' and 28', add $4.00 per M'BM to the 6/20' price, for these lengths only.

For 30' and 32' or longer, add $6.00 per M'BM to the 6/20' price, for these lengths only.

Widths

19. Wider than 12", add $1.00 for each 2" wider than 12" for the same size and grade.

20. Odd or fractional widths, except 3", add $1.00 to price of next wider even width and compute footage on nominal rough measurement of the odd or fractional width.

Thickness

21. Fractional thicknesses over 2" and under 3", add $1.00 to price of 2" of corresponding width and compute footage on nominal rough measurement of the fractional thickness.

Working charges

22. Surfaced ¼" off or to American Lumber Industrial Standards, add $1.00 per M to the same length, width and grade.

23. Ripping or resawing, not diagonal or tapered: For 2x4", add $2.00 per M; 2x6" and wider, add $1.00 per M. Diagonal or tapered resawing, add $5.00 per M. In either instance, the product of the strip to be shipped.

24. Center matched, flooring, outgauged and other patterns. The following working charges contemplate first adding grade differentials and then the specified working charge:	Green		Dry	
	S2S and CM or S/L	Flooring, outgauged or other patterns	S2S and CM or S/L	Flooring, outgauged or other patterns
2" thickness, no droppings allowed----------	$1.00	$2.00	$1.50	$2.50

25. For S1S, S1E, S2S, S2E, S1S1E, S2S1E or S1S2E, ALS, add $1.00 per M'BM. Addition limited to orders specifying one grade only.

c. Table 3 is amended to read as follows:

TABLE 3—PLANK AND SMALL TIMBER[1]

Green, rough or S4S ALS	No. 1				Select merchantable				Select structural			
Regular loading 8/20'	8' to 20'	22' to 24'	26' to 32'	34' to 40'	8' to 20'	22' to 24'	26' to 32'	34' to 40'	8' to 20'	22' to 24'	26' to 32'	34' to 40'
3 x 3"----------	$33.50	$36.00	$39.00	$44.00	$37.50	$40.00	$42.00	$47.00	$42.50	$45.00	$48.00	$53.00
3 x 4"----------	32.00	35.00	38.00	42.00	36.00	39.00	41.00	45.00	41.00	44.00	47.00	51.00
3 x 6 and 3 x 8"----------	30.50	32.50	34.00	37.00	34.50	36.50	38.00	41.00	39.50	41.50	43.00	46.00
3 x 10 and 3 x 12"----------	30.00	32.00	33.50	36.00	33.00	35.00	36.50	39.00	38.00	40.00	41.50	44.00
4 x 4"----------	31.50	33.50	35.50	39.00	35.50	37.50	39.50	43.00	40.50	42.50	44.50	48.00
4 x 6 and 4 x 8"----------	30.50	32.50	34.00	37.00	34.50	36.50	38.00	41.00	39.50	41.50	43.00	46.00
4 x 10 and 4 x 12"----------	30.00	32.00	33.50	36.50	33.00	35.00	36.50	39.50	38.00	40 00	41.50	44.50

[1] For hemlock and all species of true fir, deduct $2.00 per M'BM.

Condition

1. Dry, add $10.00 per M to the same size, length and grade.

Grade differentials

2. No. 2 (No. 1 Mining)—deduct $4.00 per M from the No. 1 price of the same width, thickness and length.

3. No. 3 (Mining)—deduct $7.00 per M from the No. 1 price of the same width, thickness and length.

4. No. 1 permitting up to 15% of No. 2—deduct $0.50 per M from the No. 1 price of the same width, thickness and length.

5. No. 4 (all species covered by this regulation) rough or surfaced, dry or green, AW, AL, $15.00, use green weights.

6. Windmill stock (paragraph 172), price same as select structural of corresponding size and make additions for FOHC.

7. Barge framing (paragraph 284), price same as select structural of corresponding size. Barge planking and decking (paragraph 285), add $7.50 to the price of select structural of corresponding size.

8. Scaffold plank (rough only), paragraph 289, 9" and wider, add $7.50 per M'BM to the rough select structural price of corresponding size.

Lengths

9. Omitting short lengths in R/L loading, 20' and shorter, add to the R/L price of the same size and grade (applies to all grades):

8' and/or 10'---------- $0.50
12' and shorter---------- 1.00
14' and shorter—Specified length price of lengths shipped

Omitting lengths in price groups longer than 20', add to the R/L group price (applies to No. 1 and lower grades):

Omitting 1 length---------- $0.50
Omitting 2 lengths---------- 1.00
Omitting 3 lengths—Specified length price of lengths shipped

Omitting lengths longer than 20', select merchantable and higher grades, within a R/L group, add to the R/L group price: For omitting one to two lengths in one group, add $1.00 per M to the R/L group price; for omitting any three or more lengths in one group, use specified length price of the lengths shipped.

10. For omitting any lengths in R/L groups covering more than one length bracket, the additions permitted by footnote 9 may be made only within the bracket from which lengths have been omitted.

11. Odd or fractional lengths, add $1.00 per M to and compute footage on the next long even length.

12. Lengths longer than 40' specified or required in a random length specification, add the amount listed for the lengths specified to the 40' specified length price:

41'	$2.00	71'	$62.00
42'	4.00	72'	64.00
43'	6.00	73'	66.00
44'	8.00	74'	68.00
45'	10.00	75'	70.00
46'	12.00	76'	72.00
47'	14.00	77'	74.00
48'	16.00	78'	76.00
49'	18.00	79'	78.00
50'	20.00	80'	80.00
51'	22.00	81'	83.00
52'	24.00	82'	86.00
53'	26.00	83'	89.00
54'	28.00	84'	92.00
55'	30.00	85'	95.00
56'	32.00	86'	98.00
57'	34.00	87'	101.00
58'	36.00	88'	104.00
59'	38.00	89'	107.00
60'	40.00	90'	110.00
61'	42.00	91'	113.00
62'	44.00	92'	116.00
63'	46.00	93'	119.00
64'	48.00	94'	122.00
65'	50.00	95'	125.00
66'	52.00	96'	128.00
67'	54.00	97'	131.00
68'	56.00	98'	134.00
69'	58.00	99'	137.00
70'	60.00	100'	140.00

Lengths over 100', add $3.00 per lineal foot for each additional foot over 100' to the 100' price.

13. Specified lengths up to 40': In select merchantable and select structural, add $2.00 per M. Other grades add $1.00 per M to the length group price in which the specified length falls.

14. Where an average length is named in a random length specification covering one or more price brackets which include no lengths over 40', the maximum price shall be the specified length price of the average length specified.

If the specification includes lengths over 40', the price shall be the same as if no average length was required.

No addition may be made under footnote 9 in either case.

If the average specified is an odd length, the price of the next higher even length shall apply.

15. Accumulated 4', 5', and/or 6' No. 1 and higher grades, sold separately or in R/L shipments, deduct $10.00 from 8/20' price of corresponding grade; for No. 2 and No. 3 charge same price as No. 4.

Widths

16. Odd or fractional widths under 12" not listed add $1.00 to price of nearest even width and compute footage on nominal rough measurement of the odd or fractional width.

17. Widths wider than 12", add $1.00 per M for each additional 2" or fraction thereof to the 12" price of corresponding thickness.

Thickness

18. Fractional thicknesses between 3" and 4", price same as 4" of corresponding width. Fractional or odd thicknesses between 4" and 6" price the same as 6" of corresponding width, table 4. Compute odd or fractional thicknesses on nominal rough measurement of the fractional thickness.

Working charge

19. Surfacing ¼" off, add $1.00 per M to the same grade, size and length.

20. Shiplap, T & G, grooved for splines: 3" add $3.00; 4", add $4.00 per M to the surfaced price.

21. Outgauged, add $2.50 per M to the surfaced price.

22. Diagonal or tapered resawing, add $5.00 per M.

23. Surfacing lengths longer than 40', add $0.25 per lineal foot for each additional foot over 40'.

24. Surfacing wider than 12", add $2.00 per M to the 12" price of the same size and grade.

25. For surfacing to ALS, S1S, S1E, S2S, S2E, S1S1E, S1S2E, S2S1E, add $1.00 per M' to price of corresponding size and grade. This addition is limited to orders specifying one grade only.

d. Table 4 is amended to read as follows:

TABLE 4—TIMBERS[1]

Rough green, regular loading R/L	No. 1			Select merchantable			Select structural		
	8' to 20'	22' to 30'	32' to 40'	8' to 20'	22' to 30'	32' to 40'	8' to 20'	22' to 30'	32' to 40'
6 x 6 and 6 x 8"	$30.50	$33.00	$34.00	$34.50	$37.00	$40.50	$38.50	$41.00	$44.50
6 x 10 and 6 x 12"	29.50	30.50	31.00	31.50	32.50	33.00	35.50	36.50	37.50
8 x 8"	29.50	31.50	32.50	33.50	35.50	39.00	38.50	41.00	44.00
8 x 10 and 8 x 12"	29.50	30.50	31.00	31.50	32.50	33.00	35.50	36.50	37.50
10 x 10 and 10 x 12"	28.50	30.50	29.50	30.50	32.50	33.00	35.50	37.50	38.50
12 x 12"	28.50	30.50	29.50	30.50	32.50	33.00	35.50	37.50	38.50
6 x 14 and 8 x 14"	29.00	31.00	30.00	32.00	35.00	34.50	37.00	40.00	40.00
6 x 16 and 8 x 16"	30.75	32.75	31.75	33.75	36.75	36.25	38.75	41.75	41.75
6 x 18 and 8 x 18"	33.00	35.00	34.00	36.00	39.00	38.50	41.00	44.00	44.00
10 x 14 and 12 x 16"	28.50	30.50	29.50	31.50	34.50	34.00	36.50	39.50	39.50
10 x 16"	30.50	32.50	31.50	33.50	36.50	36.00	38.50	41.50	41.50
10 x 18"	32.75	34.75	33.75	35.75	38.75	38.25	40.75	43.75	43.75
12 x 14 and 14 x 14"	29.00	31.00	30.00	32.00	35.00	34.50	37.00	40.00	40.00
14 x 16 and 16 x 16"	28.50	30.50	29.50	31.50	34.50	34.00	36.50	39.50	39.50
18 x 18"	30.50	32.50	33.50	33.50	36.50	37.50	38.50	41.50	42.50
20 x 20"	32.50	34.50	35.50	35.50	38.50	39.50	40.50	43.50	44.50
22 x 22"	34.50	36.50	37.50	37.50	40.50	41.50	42.50	45.50	46.50
24 x 24"	36.50	38.50	39.50	39.50	42.50	43.50	44.50	47.50	48.50
26 x 26"	40.50	42.50	43.50	43.50	46.50	47.50	48.50	51.50	52.50
28 x 28"	44.50	46.50	47.50	47.50	50.50	51.50	52.50	55.50	56.50
30 x 30"	48.50	50.50	51.50	51.50	54.50	55.50	56.50	59.50	60.50
32 x 32"	52.50	54.50	55.50	55.50	58.50	59.50	60.50	63.50	64.50

[1]For hemlock and all species of true fir deduct $2.00 per M'BM.

Grade differentials

1. No. 1 permitting up to 15% No. 2, deduct $0.50 per M from the No. 1 price of the same width and length.

2. No. 2 (No. 1 Mining) in 6 x 6", 6 x 8" and 8 x 8" deduct $4.00 per M from the No. 1 price of the same thickness, width and length. For other sizes deduct $5.00 per M from the No. 1 price of the same thickness, width and length.

3. No. 3 (Mining) in 6 x 6", 6 x 8" and 8 x 8" deduct $7.00 per M from the No. 1 price of the same thickness, width and length. For other sizes deduct $10.00 per M from the No. 1 price of the same thickness, width and length.

4. No. 4 (all species covered by this regulation) 6 x 6" and larger, AL, rough or dressed, dry or green, $15.00. Use green weights.

5. Barge framing (paragraph 284), price same as select structural of corresponding size. Barge planking and decking (paragraph 285), add $5.50 to price of select structural of corresponding size.

6. Materials graded according to paragraph 210 or 218 when sap limitation is waived, deduct $1.00 per M.

Lengths

7. Omitting short lengths in R/L loading 20' and shorter, add to R/L price of the same size and grade: (Applies to all grades)

8' and/or 10'---------- $0.50
12' and shorter---------- 1.00
14' and shorter—Specified length price of lengths shipped

Omitting lengths in price groups longer than 20', add to the R/L group price. (Applies to No. 1 and lower grades.)

Omitting 1 length---------- $0.50
Omitting 2 lengths---------- 1.00
Omitting 3 lengths—Specified length price of lengths shipped

Omitting lengths longer than 20' in select merchantable and higher grades within a R/L group add to the R/L group price: For omitting one or two lengths in one group add $1.00 per M to the R/L group price; for omitting any three or more lengths in one group, use specified length price of the lengths shipped.

8. Odd or fractional lengths, add $1.00 per M to and compute footage on the next longer even length.

9. For omitting any lengths in R/L groups covering more than one length bracket, the additions permitted by footnote 7 may be made only within the bracket from which lengths have been omitted but such additions to the 8/20' brackets may not result in a price higher than the bracket price for 22/30'.

10. Lengths longer than 40', specified or required in a random length specification, add the amount listed for the lengths specified to the 40' specified length price.

41'	$2.00	71'	$62.00
42'	4.00	72'	64.00
43'	6.00	73'	66.00
44'	8.00	74'	68.00
45'	10.00	75'	70.00
46'	12.00	76'	72.00
47'	14.00	77'	74.00
48'	16.00	78'	76.00
49'	18.00	79'	78.00
50'	20.00	80'	80.00
51'	22.00	81'	83.00
52'	24.00	82'	86.00
53'	26.00	83'	89.00
54'	28.00	84'	92.00
55'	30.00	85'	95.00
56'	32.00	86'	98.00
57'	34.00	87'	101.00
58'	36.00	88'	104.00
59'	38.00	89'	107.00
60'	40.00	90'	110.00
61'	42.00	91'	113.00
62'	44.00	92'	116.00
63'	46.00	93'	119.00
64'	48.00	94'	122.00
65'	50.00	95'	125.00
66'	52.00	96'	128.00
67'	54.00	97'	131.00
68'	56.00	98'	134.00
69'	58.00	99'	137.00
70'	60.00	100'	140.00

Lengths over 100', add $3.00 per lineal foot for each additional foot over 100' to the 100' price.

11. Specified lengths up to 40'; select merchantable and select structural, add $2.00 per M; other grades, add $1.00 per M to the length group in which the specified length falls.

12. Where an average length is named in a random length specification covering one or more price brackets which include no lengths over 40', the maximum price shall be the specified length price of the average length specified.

If the specification includes lengths over 40', the price shall be the same as if no average length was required.

No addition may be made under footnote 7 in either case.

If the average specified is an odd length, the price of the next higher even length shall apply.

13. Accumulated 4', 5' and/or 6' No. 1 and higher grades, sold separately or in R/L shipments, deduct $10.00 per M'BM from price of 8/20' of corresponding grade; for No. 2 and No. 3 charge same price as No. 4.

Widths

14. Odd or fractional widths, within listed widths, add $1.50 per M to price of next wider even width. Compute footage on nominal rough measure, of the odd or fractional width.

15. Widths, wider than listed, up to and including 24", add $1.00 per M for each additional 2" or fraction thereof to price of widest listed width of corresponding thickness; over 24" add $2.00 per M for each additional 2" or fraction thereof to the price of 24" of corresponding thickness. If the wider than listed widths are odd or fractional add an additional $0.50 per M. Compute footage under this note on nominal rough measure.

Thickness

16. Odd or fractional thicknesses not listed add $1.50 per M to the next larger listed even thickness. Compute footage on nominal rough measure of the odd or fractional thickness.

17. Thicker than listed; thicker than 32" add $2.00 per M for each additional 2" or fraction thereof to the 32" price of the same grade, width and length.

Working charges

18. Surfacing S1S, S1E, S2S, S2E, S1S1E, S1S2E, S2S1E and S4S ALS 6 x 6" to 16 x 16" add $2.00 per M; if thicker than 16" or wider than 20" add $5.00 per M.

19. Surfacing ¼" off add $1.00 per M to the price of the same surfaced ALS grade, width and length.

20. Surfacing lengths longer than 40', add $0.25 per M per lineal foot for each additional foot over 40'.

Miscellaneous

21. Cross ties and switch ties priced under Maximum Price Regulation No. 556.

CLEAR GRADES

e. Table 5—Flooring is amended to read as follows:

TABLE 5—FLOORING

R/L Dry	B and Better	C	D	E [1]
1 x 3" and 1 x 4" V. G	$70	$65	$55	------
1 x 3" and 1 x 4" F. G	55	53	48	$25
1 x 6" V. G	77	70	57	------
1 x 6" and 1 x 8" F. G	60	58	50	27
5/4 x 3" V. G	72	67	55	------
5/4 x 3" F. G	59	55	47	------
5/4 x 4" V. G	72	67	55	------
5/4 x 4" F. G	57	55	47	------
5/8 x 4" F. G	42	40	33	20
5/8 x 6" F. G	50	48	41	20

[1] See grade definition general notes.

Lengths

1. Random lengths as set forth in Standard Grading and Dressing Rules No. 12, paragraph 30.

2. Omitting short lengths in R/L loading, add to R/L price of the same size and grade:

5' and shorter	$0.50
7' and shorter	1.00
9' and shorter	2.00
10' and shorter	3.00
12' and shorter	4.00

3. Specified lengths add to R/L price of the same size and grade:

12' and shorter—No addition except $2.00 per M for 1 x 4"–12' and 5/4 x 4"–12' in B & Better and "C" V. G. or F. G.

14'	$3.00
16', 18' and/or 20'	5.00

3a. Short lengths in excess of the percentage permitted in R/L loading, when specified, or when shipped with buyer's approval, deduct from R/L prices as follows:

1½' to 3½' B & Better and "C"	$25.00
1½' to 3½' "D"	20.00
4' and 5' B & Better and "C"	15.00
4' and 5' "D"	10.00
6' and 7' B & Better and "C"	0.00
6' and 7' "D"	5.00

Miscellaneous

4. For clear all heart V. G., add $5.00 to the B & Better price.

5. ¾" flooring: deduct $5.00 per M from the same size and grade of standard flooring.

6. For green deduct $10.00.

f. In Table 6—Drop Siding and Rustic, prices and footnotes 1 and 5 are amended to read as follows:

TABLE 6—DROP SIDING AND RUSTIC

Drop siding, all patterns, rustic siding, shiplap, R/L dry	B and better	C	D	E [1]
1 x 4"	$54	$52	$47	$20
5/8 x 6"	50	48	41	20
1 x 6"	60	58	50	25
1 x 8"	63	60	53	28

[1] See grade definition general notes.

1. For V. G., B and Better and C, add $10.00 per M to table prices; D, same differentials as in table 5.

5. For Green deduct $10.00.

g. In Table 8—Ceiling, prices are amended to read as follows:

TABLE 8—CEILING

R/L, dry, all patterns	B and Better	C	D	E [1]
½ x 4"	$42	$40	$33	------
5/8 x 4"	42	40	33	$20
5/8 x 6"	50	48	41	20
1 x 4"	55	53	48	25
1 x 6"	60	58	50	25

[1] See grade definition general notes.

h. Table 11—Finish and Clears is amended to read as follows:

TABLE 11—FINISH AND CLEARS

Regular loading R/L, S2S, S4S, A. L. S. or rough-dry	B and better V. G.	B and better F. G.	"C" V. G.	"C" F. G.	"D" M. G.	"D" V. G.	"E" M. G.
1 x 2"	$63.00	$51.00	$60.00	$49.00	$38.00	$45.00	$30.00
1 x 3"	64.00	54.00	61.00	52.00	39.00	46.00	31.00
1 x 4"	60.00	48.00	57.00	45.00	36.00	42.00	28.00
1 x 5"	73.00	56.00	70.00	52.00	39.00	55.00	31.00
1 x 6"	68.00	52.00	65.00	49.00	38.00	50.00	30.00
1 x 8"	69.00	52.00	66.00	49.00	38.00	51.00	30.00
1 x 10"	75.00	61.00	72.00	56.00	44.00	57.00	31.00
1 x 12"	83.00	70.00	80.00	64.00	48.00	65.00	35.00
5/4 and 6/4 x 2"	66.50	57.00	63.50	52.00	41.00	48.50	30.00
5/4 and 6/4 x 3"	68.00	59.50	65.00	56.00	43.00	50.00	31.00
5/4 and 6/4 x 4"	64.00	54.50	61.00	50.50	41.50	46.00	28.00
5/4 and 6/4 x 5"	79.00	62.00	76.00	57.00	44.00	61.00	31.00
5/4 and 6/4 x 6"	75.00	57.50	72.00	53.00	42.00	57.00	30.00
5/4 and 6/4 x 8"	78.00	58.00	75.00	56.00	45.00	60.00	30.00
5/4 and 6/4 x 10"	82.00	69.50	79.00	63.00	51.00	64.00	31.00
5/4 and 6/4 x 12"	87.00	77.00	84.00	70.00	54.00	69.00	35.00
2 x 2"	63.00	52.00	60.00	46.50	35.50	45.00	30.00
2 x 3"	64.50	54.00	61.50	48.00	35.00	46.50	31.00
2 x 4"	60.00	48.00	57.00	44.50	35.50	42.00	28.00
2 x 5"	74.00	57.00	71.00	51.50	38.50	56.00	31.00
2 x 6"	70.00	52.00	67.00	49.00	38.00	52.00	30.00
2 x 8"	71.00	54.00	68.00	50.50	39.50	53.00	30.00
2 x 10"	76.00	63.00	73.00	58.00	46.00	58.00	31.00
2 x 12"	84.00	71.50	81.00	65.00	49.00	66.00	35.00

Condition

1. For green deduct $10.00 per M from the dry price of the same size and grade.

Lengths

2. Random lengths as set forth in Standard Grading and Dressing Rules No. 12, paragraph 30.

3. Omitting short lengths 20′ and shorter add to R/L price of the same size and grade:

5′ and shorter	$0.50
7′ and shorter	1.00
9′ and shorter	2.00
10′ and shorter	3.00
12′ and shorter	4.00
14′ and shorter	Specified length price.

4. Random length groups longer than 20′ add to 4′ to 20′ R/L price:

22′ to 30′	$10.00
32′ to 40′	20.00
42′ and longer	40.00

Omitting lengths in price groups longer than 20′ add to R/L group price:

Omitting 1 length	$1.00
Omitting 2 lengths	2.00
Omitting 3 lengths	Specified length price of lengths shipped.

5. Specified lengths add to R/L 4/20′ price of the same size and grade:

8′, 10′ and 12′	$2.00
14′	3.00
16′, 18′ and/or 20′	5.00
22′ and 24′	10.00
26′, 28′, 30′, and 32′	15.00
34′, 36′, 38′, and 40′	25.00

Longer than 40′ add $2.50 per M for each foot or fraction thereof to specified 40′ lengths.

5a. For random lengths where a specified average of not over 20′ nor under 14′ is required, the price shall be the 4/20′ R/L price plus the specified length addition applicable to the length specified as an average. If the average required is longer than 20′ the price shall be the 4/20′ R/L price plus 75% of the specified length addition applicable to the length specified as an average. No addition may be made for the elimination of shorts in either case.

6. Fractional and odd lengths under 40′, add $3.00 per M to price of and compute footage on next longer listed length.

7. Short lengths in excess of the percentage permitted in R/L loading, when specified, or when shipped with buyer's approval, deduct from R/L prices as follows:

1½′ to 3½′ all grades (except "E")	$20.00
4′ and 5′ B and Better and "C"	15.00
4′ and 5′ "D"	8.00
6′ and 7′ B and Better and "C"	5.00
6′ and 7′ "D"	5.00

Widths

8. Fractional or odd widths not listed (less than 12″) add $1.00 to price of next wider even width and compute footage on nominal rough size of the fractional or odd width.

9. Even widths wider than 12″: V. G. add $5.00 per M to 12″ price for each additional 1″; F. G. add $2.50 per M to 12″ price for each additional 1″. Odd or fractional widths wider than 12″ same price as next wider even width. Compute footage on nominal rough size.

Thickness

10. Fractional thicknesses over 2″ and under 3″, add $1.00 to the price of 2″ of corresponding width and grade and compute footage on nominal rough size of fractional thickness.

11. 7/16″, ½″ or 9/16″ surfaced or full thickness rough, $7.00 less than 1″ price of corresponding grade and width; ⅝″ or 11/16″, $5.00 less than 1″ price of corresponding grade and width.

12. Surfacing to ¾″, when required by buyer, S2S or S4S price same as S4S, A. L. S.; S1S or hit and miss deduct $5.00 from price of S4S, A. L. S.

Working charges

13. D&M, any working, 1″ and 5/4″ wider than 6″, and 6/4″ and 8/4″ all widths: add $2.00 per M′.

1″ and 5/4″, 6″ and narrower: price as flooring from table 5 or, on unusual specifications, apply for price approval under sec. 12.

14. Sanding add $10.00 per M.

15. Rabbetted jambs, sills, nosing, or other special patterns not covered in other price tables add $5.00 per M; for orders less than 2 M′ of these patterns add an additional $3.00 set-up charge.

16. Surfacing longer than 40′ add $0.25 per lineal foot for each lineal foot over 40′.

Miscellaneous

17. Ship plank (paragraph 287) same price as B & Better.

18. Tank Stock, paragraph 293, 294 and 294.1,

For V. G.: 4″ and narrower add $13.00 to B & Better; 5″ and wider add $8.00 to B & Better.

For F. G.: 8″ and narrower add $13.00 to B & Better; wider than 8″ add $8.00 to B & Better.

19. Pipe Stave Stock, paragraph 292.

For V. G.: 4″ and narrower add $7.00 to B & Better; 5″ and wider add $2.00 to B & Better.

For F. G.: 8″ and narrower add $7.00 to B & Better; wider than 8″ add $2.00 to B & Better.

20. Door stock, B & Better (i. e., graded poorer side) add $4.00 per M to B & Better price of the same size, *on kiln dried only*.

21. Sap limit waived deduct $2.00 per M.

22. Panel Stock, paragraph 259 (a),

For V. G.: Add $5.00 to B & Better.

For F. G.: 8″ and narrower, add $10.00 to B & Better; wider than 8″ add $5.00 to B & Better.

23. Scaffold plank, paragraph 288 (rough only) 9″ and wider, add $5.00 per M to price of "C" for corresponding size and grain. (For paragraph 289 see tables 1, 2 and 3.)

24. Pole Stock:

For VG: 4″ and narrower, add $25.00 to B & Better; 5″ and wider, add $20.00 to B & Better.

For FG: 8″ and narrower, add $25.00 to B & Better; wider than 8″, add $20.00 to B & Better.

i. Table 12—Thick clears—is amended to read as follows:

TABLE 12—THICK CLEARS

(B and better, rough green, paragraph 125)

	F. G. 6/20′	V. G. 6/20′	F. G. 22/30′	V. G. 22/30′	F. G. 32/40′	V. G. 32/40′
3 x 3″	$54	$59	$61	$68	$69	$79
3 x 4″	52	57	59	66	67	77
3 x 5″	57	69	64	78	72	89
3 x 6 and 8″	55	67	62	76	70	87
3 x 10 and 12″	63	72	70	81	78	92
4 x 4″	52	57	59	66	67	77
4 x 6″	52	64	59	73	67	84
4 x 8″	53	65	60	74	68	85
4 x 10 and 12″	63	72	70	81	78	92
5 x 5″	62	69	69	78	79	91
5 x 6 and 8″	63	70	70	79	80	92
5 x 10 and 12″	64	73	71	82	81	95
6 x 6″	60	67	67	76	77	89
6 x 8″	61	68	68	77	78	90
6 x 10 and 12″	62	71	69	80	79	93
8 x 8″	62	69	69	78	79	91
8 x 10″	63	72	70	81	80	94
8 x 12″	64	73	71	82	81	95
10 x 10 and 12″	66	75	73	84	83	97
12 x 12″	68	77	75	86	85	99

Condition

1. For dry add to the green price for the same size, grain and grades: 3″ and 4″ thicknesses: 6/20′—$10.00; 22/30′—$15.00; 32/40′—$20.00; 5″ and 6″ thicknesses: 6/20′—$15.00; 22/30′—$20.00; 32/40′—$25.00; 8″ and thicker: 6/20′—$20.00; 22/30′—$25.00; 32/40′—$30.00

Grade differentials

2. "C" grade deduct $5.00 per M from B & Better price of the same size.

2a. "D" grade deduct $17.00 per M from price of B and Better of corresponding size.

3. Turning squares add $5.00 per M to B & Better price of the same size.

Lengths

4. Omitting short lengths in R/L 20′ and shorter add to R/L price of the same size and grade:

7′ and shorter	$0.50
9′ and shorter	1.00
10′ and shorter	1.50
12′ and shorter	2.00
14′ and shorter	Specified length price

Omitting lengths in price groups longer than 20′ add to R/L group price.

Omitting 1 length	$1.00
Omitting 2 lengths	2.00
Omitting 3 lengths	Specified length price of lengths shipped

5. Specified lengths add to the R/L price of the same size and grade: 6/20′—$3.00; 22/30′—$5.00; 32/40′—$7.50.

6. Lengths longer than 40′—add $5.00 per M for each 2′ or fraction thereof to the 40′ specified length price. Compute footage on actual length.

7. Specified fractional and odd lengths not listed—add $3.00 per M to price of and compute footage on next longer listed length.

7a. For omitting any lengths in R/I groups covering more than one length bracket, the additions permitted by footnote 4 may be made only within the bracket from which lengths have been omitted.

7b. For random lengths in any specified range with an average length 14′ or longer required, the price shall be the appropriate bracket price (the bracket in which the average falls) plus 75% of the specified length addition for the length specified as an average. No addition is permissible under footnote 4.

If an average less than 14′ is specified or when a definite average is not specified on order at time of placement, the lengths shipped must be priced at the bracket price in which they fall.

Widths

8. Fractional and odd widths not listed, same price as next wider even width. Compute footage on next wider even width.

9. Wider than 12″: for V. G. add $10.00 per M to 12″ price for each additional 2″; for F. G. add $5.00 per M to 12″ price for each additional 2″.

Thickness

10. Fractional and odd thicknesses not listed, add $5.00 per M to next thicker even size and compute footage on nominal rough size of the fractional or odd thickness.

11. For even thicknesses heavier than 12″ add $5.00 per M for each 1″ thicker than 12″.

Working charges

12. Surfacing dry clears S1S, S1E, S2S, S2E, S1S1E, S1S2E, S2S1E or S4S to A. L. S., add $3.00 per M to the rough dry price.

13. Surfacing green clears S1S, S1E, S2S, S2E, S1S1E, S1S2E, S2S1E, or S4S to A. L. S., add $2.00 per M to rough green prices.

14. For T&G, shiplap or outgauged, add $5.00 per M to the rough price. These workings include surfacing.

15. Surfacing lengths longer than 40′ add $0.25 per M per lineal foot for each additional foot over 40′.

Miscellaneous

16. Ship plank (paragraph 287) same price as B & Better.

17. Scaffold plank (paragraph 288) 9″ and wider, add $5.00 per M′ BM to price of "C" clear of same size and grain.

18. Tank stock (paragraphs 293, 294 and 294.1)

For V. G.: 3 x 3, 3 x 4 and 4 x 4 add $13.00 per M to B & Better V. G. price; all other widths and thicknesses, add $8.00 per M to B & Better V. G. price.

For F. G.: 3" and 4" thicknesses up to and including 8" widths, add $13.00 per M to B & Better F. G. price;

3" and 4" thicknesses wider than 8" and for all thicknesses greater than 4" in all widths, add $8.00 per M to B & Better F. G. price.

19. Pipe Stock, paragraph 292, add $2.00 per M to B & Better price for same size and grain specification.

20. Cross arms (paragraph 297).

For 8" and narrower add $5.00 per M to price of "C" Clear F. G.:

For wider than 8" same price as "C" Clear F. G.

21. Sap limit waived deduct $2.00 per M.

22. Pole stock (paragraph 296).

For V. G.: 3 x 3, 3 x 4 and 4 x 4 add $30.00 per M to B & Better V. G. price; all other widths and thicknesses, add $25.00 per M to B & Better V. G. price.

For F. G.: 3" and 4" thickness up to and including 8" widths, add $30.00 per M to B & Better F. G. price;

3" and 4" thickness wider than 8" and for all thicknesses greater than 4" in all widths, add $25.00 per M to B & Better F. G. price.

j. Table 14, Shop, is amended to read as follows:

INDUSTRIAL GRADES

TABLE 14—SHOP

	Select		No. 1		No. 2		No. 3	
	V. G.	F. G.	V. G.	F. G.	V. G.	F. G.	V. G.	F. G.
Green, rough:								
4/4 x 5" and wider	$52.00	$38.00	$42.00	$28.00	$32.00	$18.00	$25.00	$14.00
1¾ to 1⅞"	55.00	38.00	45.00	28.00	35.00	18.00	28.00	14.00
8/4	52.00	38.00	42.00	28.00	32.00	18.00	25.00	14.00
10/4	55.00	38.00	45.00	28.00	35.00	18.00	28.00	14.00
12/4	55.00	41.00	45.00	31.00	35.00	21.00	28.00	17.00
K. D., rough:								
4/4 x 5" and wider	60.00	43.00	50.00	33.00	40.00	23.00	33.00	19.00
1¾ to 1⅞"	65.50	40.50	55.50	30.50	45.50	20.50	38.50	19.00
8/4	62.50	40.50	52.50	30.50	42.50	20.50	35.50	19.00
10/4	65.00	48.00	55.00	38.00	45.00	28.00	38.00	19.00
12/4	65.00	51.00	55.00	41.00	45.00	31.00	38.00	22.00

Width and thickness

1. Invoiced upon nominal sizes shown in paragraph 258 and 264.

Working charges

2. Surfacing, add $1.00 per M.

k. Table 17 is amended to read as follows:

TABLE 17—CAR LINING, ROOFING, SIDING

B and better car lining and roofing—dry, flat grain (pars. 240 and 245)

	1 x 4" D & M $^{25}/_{32}$ x 3¼" ALS	1 x 6" D & M $^{25}/_{32}$ x $5^{3}/_{16}$" ALS
5'	$47.50	$52.50
6'	47.50	52.50
8'	57.50	62.50
9'	62.50	67.50
10'	59.50	64.50
12'	59.50	64.50
14'	59.50	64.50
16'	66.50	71.50
18 and 20'	71.50	76.50
22 and 24'	82.50	87.50
6/20' R/L	55.50	60.50
8/20' R/L	56.50	61.50
10/20' R/L	58.50	63.50

NOTE: Car Siding, par. 237, AAR standard patterns, dry—add $2.50 per M to price of pars. 240 and 245.

Grain

1. V. G. add to flat grain price: 1x4, $10.00 per M; 1x6, $15.00 per M.

Grade differentials

2. "C" lining, roofing, and siding (paragraphs 241, 246, and 238)—deduct $2.00 per M from B and Better price of the same item.

3. "Selected" roofing and lining (grain tight) (paragraphs 247 and 242)—deduct $8.00 from B and Better price.

Condition

4. Green—deduct $10.00 per M from dry price.

Lengths

5. Specified odd or fractional lengths not listed, add $2.00 per M to price of and compute footage on basis of next longer even listed length.

Widths

6. 1x3 all items and lengths, same price as 1x4.

7. For 1x5"—add $5.00 per M to the price of 1x6".

Miscellaneous

8. Insulation (paragraph 243)—deduct $10.00 per M from B and Better price.

l. In General Notes on all Railway and Car Material, Note 5 is amended to read as follows:

5. Clear framing and running boards, par. 226, 227, 229, 230, 232 and 233—add to B and Better prices in tables 11 and 12 as follows:

Table 11. For F. G.: 8" and narrower add to flat grain price of corresponding width $10.00 per M; wider than 8" add to flat grain price of corresponding widths $5.00 per M. For V. G.: 4" and narrower add to V. G. price of corresponding width $10.00 per M; wider than 4" add to V. G. price of corresponding width, $5.00 per M.

Table 12. For F. G.: 3" and 4" thicknesses up to 8" in width add $10.00 per M to price of F. G. of corresponding size; 3" and 4" wider than 8" and sizes thicker than 4", all widths, add $5.00 per M to flat grain price of corresponding size.

For V. G.: 3 x 3, 3 x 4 and 4 x 4, add $10.00 per M to V. G. price of corresponding size. All other widths and thicknesses add $5.00 per M to V. G. price of corresponding size.

m. Table 20 is amended to read as follows:

TABLE 20—SHIP DECKING (PAR. 286) AND MARGIN PIECES WHEN GRADED UNDER PAR. 286—ROUGH GREEN

	8/40' AV. 12'	10/40' AV. 14'	12/40' AV. 16'	14/40' AV. 18'	16/40' AV. 20'	18/40' AV. 22'	20/40' AV. 24'	22/40' AV. 26'	24/40' AV. 28'	26/40' AV. 30'	28/40' AV. 32'	30/40' AV. 34'	32/40' AV. 36'	34/40'	36/40'
1 x 3"	$70	$75	$80	$85	$90	------	------	------	------	------	------	------	------	------	------
1 x 4"	70	75	80	85	90	------	------	------	------	------	------	------	------	------	------
1 x 5"	77	82	87	92	97	------	------	------	------	------	------	------	------	------	------
1 x 6"	75	80	85	90	95	------	------	------	------	------	------	------	------	------	------
2 x 3"	70	75	80	85	90	$95	$100	$105	$110	$115	$120	$125	$125	$125	$125
2 x 4"	70	75	80	85	90	95	100	105	110	115	120	125	125	125	125
2 x 5"	77	82	87	92	97	102	107	112	117	122	127	132	132	132	132
2 x 6"	75	80	85	90	95	100	105	110	115	120	125	130	130	130	130
3 x 3"	77	82	87	92	97	102	107	112	117	122	127	132	132	132	132
3 x 4"	73	78	83	88	93	98	103	108	113	118	123	128	128	128	128
3 x 5"	77	82	87	92	97	102	107	112	117	122	127	132	132	132	132
3 x 6"	75	80	85	90	95	100	105	110	115	120	125	130	130	130	130
4 x 4"	70	75	80	85	90	95	100	105	110	115	120	125	125	125	125
4 x 5"	77	82	87	92	97	102	107	112	117	122	127	132	132	132	132
4 x 6"	75	80	85	90	95	100	105	110	115	120	125	130	130	130	130

[Table 20 headings amended by Am. 9, 9 F. R. 9720 effective 8-14-44]

Grade differential

1. "C" grade ship decking (as now established by the West Coast Bureau of Grades and Inspection), deduct $5.00 per M from paragraph 286 prices.

Lengths

2. For specified lengths 12' and over and including 34', add $5 per M'BM to the corresponding average length price listed above. Specified lengths 36' to 40' shall be priced at the 34' specified length price.

	8/40'	10/40'	12/40'	14/40'	16/40'	18/40'	20/40'	22/40'	24/40'	26/40'	28/40'	30/40'
For 14' av. add	$4	------	------	------	------	------	------	------	------	------	------	------
For 16' av. add	8	$4	------	------	------	------	------	------	------	------	------	------
For 18' av. add	12	8	$4	------	------	------	------	------	------	------	------	------
For 20' av. add	16	12	8	$4	------	------	------	------	------	------	------	------
For 22' av. add	20	16	12	8	$4	------	------	------	------	------	------	------
For 24' av. add	24	20	16	12	8	$4	------	------	------	------	------	------
For 26' av. add	28	24	20	16	12	8	$4	------	------	------	------	------
For 28' av. add	32	28	24	20	16	12	8	$4	------	------	------	------
For 30' av. add	36	32	28	24	20	16	12	8	$4	------	------	------
For 32' av. add	40	36	32	28	24	20	16	12	8	$4	------	------
For 34' av. add	44	40	36	32	28	24	20	16	12	8	$4	------
For 36' av. add	48	44	40	36	32	28	24	20	16	12	8	$4

3. Where maximum length of any specification is reduced to:

38' deduct	$2.00
36' deduct	4.00
34' deduct	6.00
32' deduct	8.00
30' deduct	10.00
28' deduct	10.00
26' deduct	10.00
24' deduct	12.00
22' deduct	$12.00
20' deduct	12.00

(Footnote 3 amended by Am. 13)

4. Specified fractional and odd lengths add $3.00 per M to the specified price of and compute footage on next longer even length.

5. Lengths longer than 40' add $2.50 per M for each foot or fraction thereof to the 40' specified length price. Compute footage on actual length.

Widths

6. Fractional widths add $5.00 per M to next narrower listed width and compute footage on actual size.

7. Widths wider than listed: up to and including 10" add $5.00 per inch to the 6 inch price; wider than 10" add $7.50 per inch to the 6" price.

Thickness

8. Fractional thickness add $5.00 per M in the next less listed thickness and compute footage on actual size.

9. Even thickness thicker than listed add $5.00 per M to the thickest listed thickness of the same width and length.

Working charges

10. Surfacing S1S, S2S, S3S, S4S, green or dry add $3.00 per M to rough price.

11. Combined surfacing and outgauging add $5.00 per M to rough price.

Condition

12. Dry decking: 2" thick and under add $15.00 per M; over 2" add $25.00 per M.

Miscellaneous

13. Waiving sap limitation, paragraph 286, deduct $3.00 per M from the same size and length.

14. The maximum prices shown in table 20 apply only to direct-mill shipments (see section 3 (a)) and only where final delivery is to shipyard operations, builders or repairers of ships, barges or other water transportation facilities, except on specific individual approval of the Lumber Branch.

n. Table 21—Ponton Lumber—is deleted.

11. Section 24 is amended to read as follows:

SEC. 24. *Other West Coast lumber (Western hemlock and true fir).* The maximum prices for other West Coast lumber (Western hemlock and all species of true fir) per one thousand feet board measure where shipment originates at a mill shall be as follows, except where footnotes of price tables are to the contrary.

(a) For boards and lath: Same as Douglas fir prices.

(b) For all other items, unless specifically provided for: Deduct $1.00 per M'BM from maximum price for corresponding item in Douglas fir (section 23).

12. Section 25, General Notes, is amended as follows:

a. Note 2 is amended to read:

2. No addition may be made for any "grain" paragraph to any grade of hemlock.

b. Note 3, Grain is amended to read as follows:

Grain

3. Addition for "grain" paragraphs may be made to grade paragraphs (W. C. L. A. Standard Grading and Dressing Rules No. 12 and Supplements No. 1 of September 15, 1943, and No. 2 of September 15, 1944), as follows:

Grade paragraphs	For par. 300	For par. 301	For par. 302
221, 223, 224, 251, 252	$1.00	$2.00	$5.00
284, 285	xxx	xxx	5.00
222	xxx	xxx	4.00

c. Note XXIII is amended to read as follows:

XXIII. (a) No part of the price addition provided in any price table may be charged for the following grades except for direct-mill shipment (see sec. 3 (a)) and only where final delivery is to industries herein designated: Paragraph 284 (barge framing), paragraph 285 (barge planking and decking), paragraph 287 (ship plank), and paragraphs 288 and 289 (scaffold plank) to ship yard operations, builders or repairers of ships, barges or other water transportation equipment; paragraphs 288 and 289 (scaffold plank) to railroad car builders, railroad car and equipment repair shops, railroad companies, or producers and refiners of crude oil.

(b) The prices in table 13, ladder stock (paragraph 295) are applicable only on direct-mill shipments (see sec. 3 (a)) and where final delivery is to ladder manufacturers or ladder repair shops.

(c) No part of the price addition provided in any price table for paragraph 296 (pole stock) may be charged except for direct-mill shipment (see sec. 3 (a)) and only when final delivery is to manufacturers of agricultural implements.

(d) No part of the price addition provided in any price table for paragraphs 292, 294 and 294.1 may be charged except for direct-mill shipment (see sec. 3 (a)) and only where final delivery is to manufacturers of tanks or other containers historically requiring the use of tank or pipe stave stock grades.

(e) Exceptions to this note XXIII may, when warranted, be granted upon direct application by the prospective purchaser to the Lumber Branch, Office of Price Administration, Washington 25, D. C.

13. Article VI is amended in the following respects:

In table 1, footnote 14 is amended to read as follows:

[14] Random widths 8" and wider, without average, price same as 12" width. Random widths, without average, including all widths under and over 8" price same as 8" width.

In table 2, footnote 15 is amended to read as follows:

[15] Random widths, 8" and wider, without average, price same as 8" width. Random widths, without average, including all widths under and over 8", price same as 6" width.

In table 3, footnote 18 is amended to read as follows:

[18] Random widths, 8" and wider, without average, price same as 12" width. Random widths including all widths under and over 8", price same as 8" width.

In table 4, footnote 13 is amended to read as follows:

[13] Random widths, 8" and wider, without average, price same as 12" width. Random widths including all widths under and over 8", price same as 8" width.

In table 5, prices and footnote 12 are amended to read as follows:

N LIST—TABLE 5

R/L, 10/24 #2 clear and better, Douglas fir, rough green	F. G.	V. G.
1 x 2	$53.00	$65.00
1 x 3	56.00	66.00
1 x 4	50.00	62.00
1 x 5	58.00	75.00
1 x 6	54.00	70.00
1 x 8	54.00	71.00
1 x 10	63.00	77.00
1 x 12	72.00	85.00
5/4 and 6/4 x 2	59.00	67.50
5/4 and 6/4 x 3	61.50	70.00
5/4 and 6/4 x 4	56.50	66.00
5/4 and 6/4 x 5	64.00	81.00
5/4 and 6/4 x 6	59.50	77.00
5/4 and 6/4 x 8	60.00	80.00
5/4 and 6/4 x 10	71.50	84.00
5/4 and 6/4 x 12	78.00	88.00
2 x 2	54.00	65.00
2 x 3	56.00	66.50
2 x 4	50.00	62.50
2 x 5	59.00	76.00
2 x 6	54.00	72.00
2 x 8	56.00	73.00
2 x 10	65.00	78.00
2 x 12	73.50	86.00
3 x 3	66.00	71.00
3 x 4	64.00	69.00
3 x 6 and 8	67.00	79.00
3 x 10 and 12	75.00	84.00
4 x 4	64.00	69.00
4 x 6	64.00	76.00
4 x 8	65.00	77.00
4 x 10 and 12	75.00	84.00
5 x 5	74.00	81.00
5 x 6 and 8	75.00	82.00
5 x 10 and 12	76.00	85.00
6 x 6	72.00	79.00
6 x 8	73.00	80.00
6 x 10 and 12	74.00	83.00
8 x 8	74.00	81.00
8 x 10	75.00	84.00
8 x 12	76.00	85.00
10 x 10 and 12	78.00	87.00
12 x 12	80.00	89.00

1" and thicker by AW, AL price as if all 1".

[12] Random widths, 8" and wider, without average, price same as 12" width. Random widths including all widths under and over 8", price same as 6" width.

This amendment shall become effective March 6, 1946.

Issued this 1st day of March 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3254; Filed, Mar. 1, 1946; 11:15 a. m.]

PART 1346—BUILDING MATERIALS

[RMPR 206, Amdt. 18]

VITRIFIED CLAY SEWER PIPE AND ALLIED PRODUCTS

A statement of the considerations involved in the issuance of this amendment, issued simultaneously herewith, has been filed with the Division of the Federal Register.

Revised Maximum Price Regulation No. 206 is amended in the following respects:

1. Section 4.1 (a) (6) is redesignated as section 4.1 (a) (7) and is amended as follows:

(7) Maximum prices for sales f. o. b. factory on a "pick-up basis" except within the St. Louis Metropolitan Area, and for "less-than-carload shipments by rail," of sewer pipe products not specifically covered by subparagraphs (1), (2), (3), (4), (5), or (6) above, shall be a price not in excess of the highest price charged for delivery on a "pick-up basis" and for "less-than-carload shipments by rail" during the month of March 1942 for the same quality, kind, and quantity of sewer pipe products delivered to purchasers of the same class.

2. A new section 4.1 (a) (6) is added to read as follows:

(6) In the case of sales of sewer pipe products sold f. o. b. factory on a "pick-up basis" or for "less-than-carload shipments by rail" within Northern California as defined in section 11.1 below, any manufacturer may increase his price in accordance with either of the following alternative pricing methods:

(i) By adding an amount not in excess of 6.5 percent to the highest prices charged by the manufacturer during the month of March 1942 for the same quality, kind and quantity of sewer pipe products delivered to purchasers of the same class.

(ii) By adding amounts not in excess of such amounts as may be required to maintain discount differentials between prices established under this paragraph and those established by section 11.4 at least as favorable as those existing during the month of March 1942 for the same quality, kind, and quantity of sewer pipe products delivered to purchasers of the same class.

3. Chart IV of section 11.3 is amended to read as follows:

CHART IV—SAN FRANCISCO AREA—13 TON LOTS

Discount number	Any purchase delivered to zone "AA" and "A"	
	Truck	Rail
1	15	17½
2	15	17½
3		
4	15	17½
5	20	22½
6	20	22½
7	20	22½
8	25	28
9		
10		
11		
12		
13		
14		
15	20	22½
16	20	22½
17	20	22½
18	20	22½
19	20	22½
20	20	22½
21	20	22½
22	20	22½

4. Chart V of section 11.3 is amended to read as follows:

CHART V—SAN FRANCISCO AREA

Discount number	5 tons or more delivered by motor carrier to—				
	Dealer, zone "AA" and "A"	Main sewer contr., zone "AA" and "A"	Government, zone "AA" and "A"	Trade, zone "AA" and "A"	Casual buyer, zone "AA" and "A"
1	4	4	+½	+½	+6
2	4	4	+½	+½	+6
3					
4	4	4	+½	+½	+6
5	10	10	5	5	List
6	10	10	10	7	7
7	10	10	10	7	7
8	15	15	10	10	4½
9					
10					
11					
12					
13					
14					
15	10		5	5	
16	10		5	5	
17	10		5	5	
18	10		5	5	
19	10		5	5	
20	10		5	5	
21	10		5	5	
22	10		5	5	

5. Chart VI of section 11.3 is amended to read as follows:

CHART VI—SAN FRANCISCO AREA

Discount number	2 to 5 ton quantities delivered by motor carrier to—				
	Dealer, zone "AA" and "A"	Main sewer contractor, zone "AA" and "A"	Government, zone "AA" and "A"	Trade, zone "AA"	Casual buyer, zone "AA" and "A"
1	4	4	+11½	+11½	+16½
2	4	4	+11½	+11½	+16½
3					
4	4	4	+11½	+11½	+16½
5	10	10	+5½	+5½	+11
6	10	10	10	7	7
7					
8	15	15	+½	+½	+6
9					
10					
11					
12					
13					
14					
15	10		+5½	+5½	+11
16	10		+5½	+5½	+11
17	10		+5½	+5½	+11
18	10		+5½	+5½	+11
19	10		+5½	+5½	+11
20	10		+5½	+5½	+11
21	10		+5½	+5½	+11
22	10		+5½	+5½	+11

6. Chart VII of section 11.3 is amended to read as follows:

CHART VII—SAN FRANCISCO AREA

(Under two tons—Delivered by motor carrier)

GOVERNMENT

Discount number	Zone "AA" and "A"
1	+13½
2	+13½
3	
4	+13½
5	+6½
6	8
7	
8	+3
9	
10	
11	
12	
13	
14	
15	+6½
16	+6½
17	+6½
18	+6½
19	+6½
20	+6½
21	+6½
22	+6½

This amendment shall become effective March 6, 1946.

Issued this 1st day of March 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3256; Filed, Mar. 1, 1946; 11:16 a. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Designation and Rent Declaration 31,[1] Amdt. 40]

DESIGNATION OF CERTAIN AREAS AND RENT DECLARATION RELATING TO SUCH AREAS

In § 1388.1341 of Designation and Rent Declaration 31, Items 9, 13, 14, 19, 22, 41, 43, 204 are amended and Items 212–218, inclusive, are added to read as follows:

(9) Illinois	Illinois	That portion of the State of Illinois, not designated prior to October 5, 1942 by the Price Administrator as part of any defense-rental area, except the Counties of DeKalb, Fulton, Kankakee, Knox, LaSalle, Marion, Mason, McDonough, McHenry, McLean, Stephenson, and in Clinton County those parts of Centralia City and Wamac Village located therein, and in Washington County that part of Wamac Village located therein.
(13) Kentucky	Kentucky	That portion of the State of Kentucky, not designated prior to October 5, 1942 by the Price Administrator as part of any defense-rental area, except the Counties of Ballard, Boyle, Clark, Daviess, Fayette, Graves, Hopkins, Mercer, and Warren.
(14) Louisiana	Louisiana	That portion of the State of Louisiana, not designated prior to October 5, 1942 by the Price Administrator as part of any defense-rental area, except the County of Lafayette Parish.
(19) Minnesota	Minnesota	That portion of the State of Minnesota, not designated prior to October 5, 1942, by the Price Administrator as part of any defense-rental area, except the Counties of Blue Earth, Clay, Crow Wing, and Olmstead, and in Benton County the portions of Cloud City and Sartell Village located therein, and Sauk Rapids Village; in Sherburne County the portions of St. Cloud City, located therein; in Stearns County the portions of St. Cloud City and Sartell Village located therein, and Waite Park Village, and in Polk County the City of East Grand Forks, and in Nicollet County, the City of North Mankato; and in Koochiching County, all of Township 71, Range 23, including Ranier; all of Township 70, Range 24, including South International Falls; all of Township 71, Range 24, including International Falls.
(22) Montana	Montana	That portion of the State of Montana not designated prior to October 5, 1942, by the Price Administrator as part of any defense-rental area, except the Counties of Gallatin and Yellowstone.
(41) Virginia	Virginia	That portion of the State of Virginia, not designated prior to October 5, 1942, by the Price Administrator as part of any defense-rental area, except the Counties of Accomac, Albemarle, Alleghany, Frederick, Northampton, Roanoke, Shenandoah, and Warren, and the Independent Cities of Charlottesville, Clifton Forge, Danville, Roanoke, and Winchester, and in Pittsylvania County, the Magisterial Districts of Tunstall and Dan River and in Rockbridge County, the Magisterial District of Lexington.
(43) West Virginia	West Virginia	That portion of the State of West Virginia, not designated prior to October 5, 1942 by the Price Administrator as part of any defense-rental area, except the Counties of Berkeley, Harrison, Logan, and Mineral, and the Magisterial District of Pocatalico in the County of Putnam.
(204) Covington	Virginia	Alleghany County and the Independent City of Clifton Forge.
(212) Centralia	Illinois	Marion County, and in Clinton County those parts of Centralia City and Wamac Village located therein, and in Washington County that part of Wamac Village located therein.
(213) Waterloo	Iowa	Black Hawk.
(214) Harrodsburg	Kentucky	Mercer.
(215) Lafayette	Louisiana	Lafayette Parish.
(216) International Falls.	Minnesota	In Koochiching County, all of Township 71, Range 23, including Ranier; all of Township 70, Range 24, including South International Falls; all of Township 71, Range 24, including International Falls.
(217) Bozeman	Montana	Gallatin.
(218) Mineral County.	West Virginia	Mineral.

[1] 10 F.R. 12001, 12162; 11 F.R. 246.

This amendment shall become effective March 1, 1946.

Issued this 28th day of February 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-3239; Filed, Feb. 28, 1946; 4:38 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Hotels and Rooming Houses,[1] Amdt. 75]

HOTELS AND ROOMING HOUSES

Schedule A of the Rent Regulation for Hotels and Rooming Houses is amended in the following respects:

1. Items 82c, 114d, 123c, 130a, 159b, 175b, and 356c, are added.
2. Item 340a is amended to read as follows:

Name of defense-rental area	State	County or counties in defense-rental area under rent regulation for hotels and rooming houses	Maximum rent date	Effective date of regulation	Date by which registration statement to be filed (inclusive)
(82c) Centralia	Illinois	Marion County, and in Clinton County those parts of Centralia City and Wamac Village located therein, and in Washington County that part of Wamac Village located therein.	Oct. 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(114d) Waterloo	Iowa	Black Hawk	May 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(123c) Harrodsburg	Kentucky	Mercer	Oct. 1, 1944	Mar. 1, 1946	Apr. 15, 1946
(130a) Lafayette	Louisiana	Lafayette Parish	Oct. 1, 1944	Mar. 1, 1946	Apr. 15, 1946
(159b) International Falls.	Minnesota	In Koochiching County, all of Township 71, Range 23, including Ranier; all of Township 70, Range 24, including South International Falls; all of Township 71, Range 24, including International Falls.	July 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(175b) Bozeman	Montana	Gallatin	July 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(340a) Covington	Virginia	Alleghany	Jan. 1, 1945	Jan. 1, 1946	Feb. 15, 1946
	Virginia	The Independent City of Clifton Forge.	Jan. 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(356c) Mineral County	West Virginia	Mineral	Oct. 1, 1944	Mar. 1, 1946	Apr. 15, 1946

This amendment shall become effective March 1, 1946.

Issued this 28th day of February 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-3240; Filed, Feb. 28, 1946; 4:38 p. m.]

PART 1388—DEFENSE-RENTAL AREAS

[Housing,[2] Amdt. 81]

HOUSING

Schedule A of the Rent Regulation for Housing is amended in the following respects:

1. Items 82c, 114d, 123c, 130a, 159b, 175b, and 356c, are added.
2. Item 340a is amended to read as follows:

Name of defense-rental area	State	County or counties in defense-rental areas under rent regulation for housing	Maximum rent date	Effective date of regulation	Date by which registration statement to be filed (inclusive)
(82c) Centralia	Illinois	Marion County, and in Clinton County those parts of Centralia City and Wamac Village located therein, and in Washington County that part of Wamac Village located therein.	Oct. 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(114d) Waterloo	Iowa	Black Hawk	May 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(123c) Harrodsburg	Kentucky	Mercer	Oct. 1, 1944	Mar. 1, 1946	Apr. 15, 1946
(130a) Lafayette	Louisiana	Lafayette Parish	Oct. 1, 1944	Mar. 1, 1946	Apr. 15, 1946
(159b) International Falls.	Minnesota	In Koochiching County, all of Township 71, Range 23, including Ranier; all of Township 70, Range 24, including South International Falls; all of Township 71, Range 24, including International Falls.	July 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(175b) Bozeman	Montana	Gallatin	July 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(340a) Covington	Virginia	Alleghany	Jan. 1, 1945	Jan. 1, 1946	Feb. 15, 1946
	Virginia	The Independent City of Clifton Forge.	Jan. 1, 1945	Mar. 1, 1946	Apr. 15, 1946
(356c) Mineral County	West Virginia	Mineral	Oct. 1, 1944	Mar. 1, 1946	Apr. 15, 1946

[1] 10 F.R. 15210; 11 F.R. 245, 246, 740.
[2] 10 F.R. 13528, 13545, 14399; 11 F.R. 247, 248, 740.

This amendment shall become effective Mar. 1, 1946.

Issued this 28th day of February 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-3241; Filed, Feb. 28, 1946; 4:38 p. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[S. O. 93, Amdt. 7]

PART 95—CAR SERVICE

GIANT REFRIGERATOR CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February A. D. 1946.

Upon further consideration of Service Order No. 93 (7 F.R. 8903) as amended, (8 F.R. 13752; 13925; 9 F.R. 2481; 11208; 10 F.R. 15175; 11 F.R. 561), and good cause appearing therefor: It is ordered, that:

Section 95.301 *Giant type refrigerator cars,* of Service Order No. 93 (7 F.R. 8903) as amended, be, and it is hereby, further amended by substituting the following paragraph (g) for paragraph (g) thereof:

(g) *Expiration date.* This order shall expire at 11:59 p. m., December 31, 1946, unless otherwise modified, changed, suspended or annulled by order of this Commission. (40 Stat. 101, sec. 402; 41 Stat. 476, 485; sec. 4, 10; 54 Stat. 901, 912; 49 U.S.C. 1 (10)-(17), 15 (4))

It is further ordered, that this amendment shall become effective at 6:00 p. m., February 28, 1946; that a copy of this amendment and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 46-3310; Filed, Mar. 1, 1946; 11:33 a. m.]

[4th Rev. S. O. 104]

PART 95—CAR SERVICE

SUBSTITUTION OF REFRIGERATOR FOR BOX CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February, A. D. 1946.

It appearing, that the practice of transporting refrigerator cars empty westbound to certain Western States

diminishes the use, control and supply of such cars, and that the loading of these cars in lieu of box cars will reduce the shortage of such cars; in opinion of the Commission an emergency requiring immediate action exists in the western section of the country; it is ordered that:

Substitution of refrigerator cars for box cars. (a) Any common carrier by railroad subject to the Interstate Commerce Act, for transporting:

(i) Westbound shipments in carloads originating at points shown as origin points in Agent L. E. Kipp's tariffs, I. C. C. Nos. 1516 and 1517, supplements thereto or reissues thereof (excluding all points located in the territory lying east or north of a line extending south from the south shore of Lake Michigan along the eastern border of the Chicago switching district to the Illinois-Indiana State line, thence south along the Illinois-Indiana State line to the Ohio River, thence east along the north shore of the Ohio River to Cincinnati, Ohio, thence east on the line of the Chesapeake & Ohio Railway to Kenova, W. Va., thence on the main line of the Norfolk & Western Railway to its crossing with the line of the Virginian Railway west of Roanoke, Va., thence on the Virginian Railway to Suffolk, Va., thence on the main line of the Norfolk & Western Railway to Norfolk, Va.) and destined to points in the States of California, Southern Idaho (on the Union Pacific main and branch lines across Southern Idaho, including the line from Pocatello to the Montana-Idaho State line and the branches north of Blackfoot, Idaho), Arizona, Nevada or Utah; or

(ii) Westbound shipments in carloads originating at points in the State of Utah and destined to points in the States of California or Nevada;

may, when freight to be transported is suitable, and facilities are suitable, for loading in RS type refrigerator cars and when such refrigerator cars are reasonably available:

(1) On shipments on which the carload minimum weight does not vary with the size of the car, furnish and transport not more than three such refrigerator cars in lieu of each box car ordered, subject to the carload minimum weight which would have applied if the shipment had been loaded in a box car; or

(2) On shipments on which the carload minimum weight varies with the size of the car:

(i) Two (2) of the said refrigerator cars may be furnished in lieu of one (1) box car ordered of a length 40'7" or less, subject to the carload minimum weight which would have applied if the shipment had been loaded in a box car of the size ordered; or

(ii) Three (3) of the said refrigerator cars may be furnished in lieu of one (1) box car ordered of a length of over 40'7" but not over 50'7", subject to the carload minimum weight which would have applied if the shipment had been loaded in a box car of the size ordered.

(b) *Tariff provisions suspended; announcement required.* The operation of all tariff rules and regulations insofar as they conflict with the provisions of this order is hereby suspended and each railroad subject to this order, or its agent, shall publish, file, and post a supplement to each of its tariffs affected hereby, in substantial accordance with the provisions of Rule 9 (k) of the Commission's Tariff Circular No. 20 (§ 141.9 (k) of this chapter) announcing such suspension.

(c) *Application of other orders.* Fourth Revised Service Order No. 180, or revisions thereof, shall not apply on cars utilized pursuant to the provisions of this order; and the provisions of Service Order No. 68, as amended, insofar as they conflict with this order are hereby suspended.

(d) *Effective date.* This order shall become effective at 12:01 a. m., March 6, 1946.

(e) *Expiration date.* This order shall expire at 11:59 p. m., August 21, 1946, unless otherwise modified, changed, suspended, or annulled by order of the Commission (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)–(17))

It is further ordered, that this order shall vacate and supersede Third Revised Service Order No. 104, on the effective date hereof; that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3311; Filed, Mar. 1, 1946; 11:33 a. m.]

[Rev. S. O. 107, Amdt. 2]

PART 95—CAR SERVICE

FREIGHT CARS TO MEXICO

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February A. D. 1946.

Upon further consideration of Revised Service Order No. 107 (9 F.R. 15158), as amended (10 F.R. 10234), and good cause appearing therefor: *It is ordered,* That:

Revised Service Order No. 107, as amended, be, and it is hereby, further amended by substituting the following paragraph (d) for paragraph (d) thereof:

(d) *Expiration date.* This order shall expire at 11:59 p. m., December 31, 1946, unless otherwise modified, changed, suspended, or annulled by order of this Commission. (40 Stat. 101, sec. 402; 41 Stat. 476, sec. 4; 54 Stat. 901; 49 U.S.C. 1 (10)–(17))

It is further ordered, that this order shall become effective at 12:01 a. m., March 1, 1946; that copies of this order and direction shall be served upon the Railroad Commission of the State of California; and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3312; Filed, Mar. 1, 1946; 11:33 a. m.]

[2d Rev. S. O. 244, Amdt. 3]

PART 95—CAR SERVICE

DISTRIBUTION OF GRAIN CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February, A. D. 1946.

Upon further consideration of the provisions of Second Revised Service Order No. 244 (10 F.R. 2252) as amended (10 F.R. 3094; 11 F.R. 1300), and good cause appearing therefor: *It is ordered,* That:

Second Revised Service Order No. 244, as amended, be, and it is hereby, further amended by substituting the following paragraph (f) for paragraph (f) thereof:

(f) *Expiration date.* This order shall expire at 11:59 p. m., December 31, 1946, unless otherwise modified, changed, suspended, or annulled by order of this Commission. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U.S.C. 1 (10)–(17))

It is further ordered, That this order shall become effective at 12:01 a. m., March 1, 1946; that a copy of this order and direction shall be served upon all State regulatory bodies regulating common carriers by railroad, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3314; Filed, Mar. 1, 1946; 11:34 a. m.]

[S. O. 434, Amdt. 1]

PART 95—CAR SERVICE

FREE TIME ON BOX CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February A. D. 1946.

Upon further consideration of the provisions of Service Order No. 434 (11 F.R. 893), and good cause appearing therefor: *It is ordered,* That:

(a) Service Order No. 434 (11 F.R. 893), *Free time on box cars,* be, and it is hereby, amended by substituting the following paragraph (f) for paragraph (f) thereof:

(f) *Expiration date.* This order shall expire at 7:00 a. m., December 31, 1946, unless otherwise modified, changed, suspended or annulled by order of this Commission. (40 Stat. 101, sec. 402; 41 Stat. 476, sec. 4; 54 Stat. 901; 49 U.S.C. 1 (10)–(17))

It is further ordered, That this order shall become effective at 12:01 a. m., March 1, 1946; that a copy of this order and direction shall be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3313; Filed, Mar. 1, 1946; 11:34 a. m.]

[S. O. 458]

PART 95—CAR SERVICE

PRIORITY FOR GRAIN FROM COUNTRY ELEVATORS TO TERMINAL ELEVATORS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 27th day of February A. D. 1946.

It appearing, that the President of the United States has instructed the appropriate agencies of the Government to put into effect a number of emergency measures designed to help meet critically urgent needs for food in foreign countries to the greatest possible extent in the shortest possible time and has directed that "specific preference will be given to the rail movement of wheat, corn, meat and other essential foods, in order promptly to export maximum quantities to the destinations where most needed," the Secretary of the Department of Agriculture has made representations regarding the program of the President to the Office of Defense Transportation most important of which is the depletion of grain stocks in terminal elevators; the Secretary has urged that such measures be taken as are necessary to maintain the terminal elevator stocks by according priority in the placement of cars for the loading of grains from country elevators destined to terminal elevators; the Office of Defense Transportation has likewise made similar representations to this Commission regarding the need for priority to this particular traffic; the Commission is of opinion that an emergency which requires immediate action exists in all sections of the country except that section of the United States embraced within the territorial scope of Second Revised Service Order No. 450 and except certain eastern and southern states. It is ordered, that:

(a) *Definitions.* (1) The term "common carrier" as used herein means a common carrier by railroad subject to the Interstate Commerce Act; (2) The term "terminal market" as used herein means a terminal or sub-terminal market or a sampling point named in Appendix A; (3) The term "car order" as used herein means any order filed by a shipper or consignee with the carrier for a car or cars to be placed for loading; (4) The term "grain" as used herein means wheat, corn, oats, rye, barley, flaxseed, soya beans, rice, sorghums, and grain screenings.

(b) *Transportation priority to be given certain traffic.* (1) Except as provided in paragraph (b) (2) herein each common carrier shall give priority over all other car orders to filling orders for empty cars for grain loading to the extent of the daily loading ability of the shipper or consignor at a country elevator, provided the shipper or consignor thereof certifies on the car order that such car is to be loaded with grain for a terminal market, and such notation shall be shown on the bill of lading and waybill.

(2) In the event a carrier has an order for a car accorded priority under this service order and an order for a car under Service Order No. 454 orders accorded preference under Service Order No. 454 shall be preferred over orders accorded priority under this order.

(c) *Diversion or reconsignment restricted.* Except as provided in paragraph (d) (2) (ii), no common carrier shall execute, or allow or permit to be executed, any order of reconsignment or diversion or permit rebilling or reshipping of grain shipped pursuant to this order.

(d) *Appointment of Agent*—(1) *Designation.* Fred S. Keiser, Room 1966, 209 South Wells Street, Phone Andover 3600, Extension 593, Chicago, Illinois, is hereby designated and appointed as an agent of the Interstate Commerce Commission and is authorized to administer and execute the duties outlined in paragraph (d) (2) herein.

(2) *Outline of duties.* As agent, acting on instructions of the Director, Bureau of Service, Interstate Commerce Commission, he is authorized and vested with authority; (i) to regulate the quantity, kind and origin of grains accorded priority under this order upon a minimum of forty-eight (48) hours' formal notice to the common carrier; (ii) to issue permit authorizing departures from paragraph (c) herein; (iii) to organize advisory committee which shall advise and confer with him in the administration of the order.

(e) *Application.* (1) The provisions of this order shall apply only in that portion of the United States (except territory embraced within the territorial scope of Second Revised Service Order No. 450) west and north of a line beginning just east of Buffalo, New York and continuing in a southwesterly direction just east of Pittsburgh, Pennsylvania, east of Wheeling, West Virginia, to a point on the C&O just east of Charleston, West Virginia, and following the C&O to Cincinnati, Ohio, thence following the Ohio River to the confluence of the Mississippi, and thence south on the Mississippi to the Gulf of Mexico.

(2) The provisions of this order shall apply to intrastate and foreign commerce as well as interstate commerce.

(f) *Rules, regulations and practices suspended.* The operation of all rules, regulations and practices insofar as they conflict with the provisions of this order, is hereby suspended.

(g) *Service order suspended in part.* Second Revised Service Order No. 244 (10 F.R. 2252) as amended (10 F.R. 3094; 11 F.R. 1300) is suspended only insofar as it may conflict with this order.

(h) *Effective date.* This order shall become effective at 12:01 a. m., March 5, 1946.

(i) *Expiration date.* This order shall expire at 11:59 p. m., June 5, 1946, unless otherwise modified, changed, suspended or annulled by order of this Commission. (40 Stat. 101, sec. 402, 418, 41 Stat. 476, 485, sec. 4, 10, 54 Stat. 901, 912; 49 U.S.C. 1 (10)–(17), 15 (14))

It is further ordered, that a copy of this order and direction shall be served upon all State railroad regulatory bodies and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

APPENDIX A

Kentucky, Louisville.
Missouri, St. Louis, Kansas City, St. Joseph.
Iowa, Council Bluffs, Cedar Rapids, Des Moines, Sioux City.
Nebraska, Omaha, South Omaha.
Kansas, Atchison, Leavenworth, Hutchinson, Salina, Wichita.
Oklahoma, Enid.
Texas, Amarillo, Fort Worth, Dallas, Houston, Texas City, Galveston, Port Arthur.
Colorado, Denver.
Utah, Ogden.
California, Los Angeles, San Francisco.
North Dakota, Grand Forks.
Minnesota, Minneapolis, St. Paul, Duluth and sampling points: Soo Line—Glenwood, Thief River Falls, Northern Pacific—Staples, Great Northern—Wilmar, St. Cloud.
Wisconsin, Superior, East End, Itasca, Milwaukee.
Illinois, Chicago, Peoria, Decatur, East St. Louis, Cairo.
Indiana, Indianapolis.
Ohio, Toledo, Cincinnati.
New York, Buffalo.

[F. R. Doc. 46-3317; Filed, Mar. 1, 1946; 11:34 a. m.]

Notices

CIVIL AERONAUTICS BOARD.

[Docket No. 2002]

ESSAIR, INC.

AMENDED NOTICE OF HEARING

In the matter of temporary payments of compensation for transportation of mail by aircraft, the facilities used and useful therefor, and the services connected therewith, pending establishment of a final rate.

Notice is hereby given, pursuant to the provisions of sections 406 and 1001 of the Civil Aeronautics Act of 1938, as amended, that the above-entitled matter is assigned to be heard on March 7, 1946 at 2 p. m. (Eastern Standard Time) in the Foyer of the Auditorium, Commerce Building, Washington, D. C., before Examiner Richard A. Walsh.

Dated at Washington, D. C., February 28, 1946.

By the Civil Aeronautics Board.

FRED. A. TOOMBS,
Secretary.

[F. R. Doc. 46-3250; Filed, Mar. 1, 1946; 10:33 a. m.]

[Docket No. 2088]

PAN AMERICAN-GRACE AIRWAYS, INC.

NOTICE OF HEARING

In the matter of the application of Pan American-Grace Airways, Inc., for amendment of its certificate of public convenience and necessity to permit air service to Riobamba, Ecuador.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly sections 401 (h) and 1001 thereof, that the above-entitled matter is assigned to be heard on March 5, 1946, at 10 a. m. (eastern standard time), in Room 5042 of the Commerce Building, Washington, D. C., before Examiner F. A. Law, Jr.

Dated at Washington, D. C., March 1, 1946.

By the Civil Aeronautics Board.

FRED A. TOOMBS,
Secretary.

[F. R. Doc. 46-3327; Filed, Mar. 1, 1946; 11:53 a. m.]

[Docket No. SA-114]

ACCIDENT OCCURRING AT FAYETTEVILLE, GA.

NOTICE OF HEARING

In the matter of investigation of accident involving aircraft of United States Registry NC 41474 which occurred at Fayetteville, Georgia, on February 26, 1946.

Notice is hereby given, pursuant to the Civil Aeronautics Act of 1938, as amended, particularly section 702 of said act, in the above-entitled proceeding that hearing is hereby assigned to be held on Tuesday, March 5, 1946, at 9:30 a. m. (local time), at the Court House, Fayetteville, Georgia.

Dated at Washington, D. C., March 1, 1946.

ROBERT W. CHRISP,
Presiding Officer.

[F. R. Doc. 46-3328; Filed, Mar. 1, 1946; 11:53 a. m.]

FEDERAL POWER COMMISSION.

[Docket No. G-703]

IROQUOIS GAS CORP. AND UNITED NATURAL GAS CO.

NOTICE OF APPLICATION

FEBRUARY 26, 1946.

Notice is hereby given that on February 13, 1946, a joint application was filed with the Federal Power Commission by Iroquois Gas Corporation, a New York corporation having its principal place of business at 45 Church Street, Buffalo, New York, and the United Natural Gas Company, a Pennsylvania corporation having its principal place of business at 308 Seneca Street, Oil City, Pennsylvania, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, to authorize the construction and operation of certain facilities hereinafter described:

The combined project as proposed by these Applicants will consist of a 16-inch loop gas transmission line approximately 20.3 miles in length extending from the "Little Valley By-Pass" of Iroquois, located in the Town of Little Valley, Cattaraugus County, New York, southerly to the "Maloney Farm By-Pass" of United, located in Pennsylvania approximately 2.4 miles south of the Pennsylvania-New York State line.

(1) Iroquois Gas Corporation proposes to construct approximately 17.9 miles of this loop section extending from said "Little Valley By-Pass" southerly to the Pennsylvania-New York State Line. It is estimated that the total cost of such construction will be $465,000.

(2) United Natural Gas Company proposes to construct approximately 2.4 miles of this loop section from the southerly terminus of above-mentioned construction and extending southward from the Pennsylvania-New York State Line to its "Maloney Farm By-Pass." The cost of this construction is estimated at $65,000.

The proposed loop section will become a part of the interconnected system of lines[1] through which Iroquois obtains delivery from United of a part of its natural-gas requirements. The application states that the plan for constructing this loop section originated many years ago at the time of constructing other sections of the system. However, to the present time production from high pressure wells developed in Western New York in conjunction with deliveries from United have enabled Iroquois to meet peak demands without this proposed loop section. Now, it is said, because of the decline of production in New York State due to accelerated drain occasioned by the war effort and the failure of recent development work to uncover any new pools of consequence, the looping is necessary to provide required quantities of natural gas.

Applicants propose to pay for their respective portions of the line without recourse to financing outside of Applicants' own resources.

Iroquois Gas Corporation transports natural and manufactured gas, and distributes mixed and natural gas in various counties in the western part of New York, including Erie, Cattaraugus, Livingston, and Wyoming Counties. It is said that more than 85 per cent of its total load is for domestic consumption.

The application recites that public convenience and necessity require this proposed construction to safeguard existing customers' supply and to handle increased loads due to normal growth of population and demands for gas. And that construction of the new loop contemplates no change in sales of gas to or connections with other utilities.

Any interested State commission is requested to notify the Federal Power Commission whether it considers the application one which should be considered under the cooperative provisions of Part 67 of the provisional rules of practice and regulations under the Natural Gas Act, and if so, to advise the Federal Power Commission as to the nature of its interest in the matter and whether it desires a conference, the creation of a board, or a joint or concurrent hearing, together with the reasons for such request.

Any person desiring to be heard or to make any protest with reference to said application should, on or before the 13th day of March, 1946, file with the Federal Power Commission, Washington 25, D. C., a petition or protest in accordance with the Commission's provisional rules of practice and regulations under the Natural Gas Act.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 46-3233; Filed, Feb. 28, 1946; 2:47 p. m.]

[1] Iroquois has two 8-inch, one 12-inch, and one 20-inch lines extending north from the "Little Valley By-Pass." At the "Maloney Farm By-Pass" United also has four lines, including two 8-inch, one 12-inch, and one 16-inch. However, between the "Little Valley By-Pass" and the "Maloney Farm By-Pass" there are only three lines, two of 8-inch and one of 12-inch diameter.

[Docket No. IT-5954]

NEBRASKA POWER CO.

ORDER SETTING ORAL ARGUMENT

FEBRUARY 26, 1946.

Upon consideration of the petition for rehearing filed February 13, 1946, by Massachusetts Mutual Life Insurance Company, intervenor, petition for rehearing filed February 18, 1946, by Omaha Ice & Cold Storage, Inc., J. L. Brandeis & Sons, Brandeis Investment Company, Paxton & Gallagher Company, Skinner Manufacturing Company, Nebraska Clothing Company, Omaha

Steel Works, Upland Homes, Inc., and Nebraska-Iowa Packing Company, and motions filed February 25, 1946, by Nebraska Power Company and Loup River Public Power District for modification of the Commission's order of January 24, 1946, in the above-entitled matter;

The Commission orders that:

The aforesaid petitions and motions be and the same are hereby set down for oral argument before the Commission sitting *en banc* Monday, March 11, 1946, at 10:00 a. m., in the Commission's Hearing Room, 1800 Pennsylvania Avenue NW., Washington, D. C.

By the Commission.

[SEAL] LEON M. FUQUAY, *Secretary.*

[F. R. Doc. 46-3245; Filed, Mar. 1, 1946; 9:43 a. m.]

INTERSTATE COMMERCE COMMISSION.

[S. O. 396, Special Permit 30]

RECONSIGNMENT OF SPINACH AT ENOLA, PA.

Pursuant to the authority vested in me by paragraph (f) of the first ordering paragraph of Service Order No. 396 (10 F.R. 15008), permission is granted for any common carrier by railroad subject to the Interstate Commerce Act:

To disregard entirely the provisions of Service Order No. 396 insofar as it applies to the reconsignment at Enola, Pennsylvania, February 26 or 27, 1946, by H. Rothstein & Son, of car SFRD 33644 and MDT 18530, spinach, now on the Pennsylvania Railroad, to Philadelphia, Pennsylvania (P. RR.)

The waybill shall show reference to this special permit.

A copy of this special permit has been served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and notice of this permit shall be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

Issued at Washington, D. C., this 26th day of February, 1946.

V. C. CLINGER, *Director, Bureau of Service.*

[F. R. Doc. 46-3320; Filed, Mar. 1, 1946; 11:35 a. m.]

[S. O. 456]

UNLOADING OF STEEL PARTS AT SAN FRANCISCO BAY AREA, CALIF.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February, A. D. 1946.

It appearing, that car SP 68976 containing steel parts at San Francisco Bay Area, California, on The Western Pacific Railroad Company has been on hand for an unreasonable length of time and that the delay in unloading said car is impeding its use; in the opinion of the Commission an emergency exists requiring immediate action: It is ordered, that:

Steel parts at San Francisco Bay Area, California, be unloaded. (a) The Western Pacific Railroad Company, its agents or employees, shall unload forthwith car SP 68976 containing steel parts now on hand at San Francisco Bay Area, California, consigned to Moore Dry Dock Company, Oakland, California.

(b) *Notice and expiration.* Said carrier shall notify the Director of the Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where and by whom such unloading was performed. Upon receipt of that notice this order shall expire. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U.S.C. 1 (10)-(17), 15 (2))

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction shall be served upon The Western Pacific Railroad Company, and upon the Association of American Railroads, Car Service Division, as Agent of the Railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3315; Filed, Mar. 1, 1946; 11:34 a. m.]

[S. O. 457]

UNLOADING OF COMMODITIES AT SAN FRANCISCO BAY AREA, CALIF.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February, A. D. 1946.

It appearing, that numerous cars containing various commodities at San Francisco Bay Area, California, on the Southern Pacific Company have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action; It is ordered, that:

Commodities at San Francisco Bay Area, Calif., be unloaded. (a) The Southern Pacific Company, its agents or employees, shall unload forthwith the following cars loaded with various commodities now on hand at San Francisco Bay Area, California, consigned to various consignees:

Consignee: Bethlehem Alameda Shipyard Inc., Alameda, Calif.

Car, initial, and number	*Contents*
NYC 710571	Steel.
SP 33299	Mattresses.
NYC 68886	Mdse.

Consignee: Bodinson Mfg. Co., San Francisco, Calif.

Car, initial, and number	*Contents*
PRR 359674	Steel plates.
RDG 26442	Steel plates.

Consignee: Pacific Coast Engineering Co., Alameda, Calif.

Car, initial, and number	*Contents*
SP 93912	Steel.

Consignee: Paraffine Companies, Inc., Paraffine, Calif.

Car, initial, and number	*Contents*
B&O 261641	Machinery.
P&LE 48532	Machinery.
B&O 261684	Machinery.

Consignee: General Electric Company, Melrose, Calif.

Car, initial, and number	*Contents*
NYC 277317	Elect. mtl.

Consignee: General Electric Company, Oakland, Calif.

Car, initial, and number	*Contents*
GN 51841	Cartons.
NP 26692	Lamp bulbs.
RI 148943	Lamp bulbs.
UP 195344	Lamp bulbs.
PLE 91483	Lamps.
WAB 83737	Lamps.
CNW 55290	Glass.
SOU 21063	Nitro gas.
UP 193568	Wrappers.
StLB&M 18092	Lamp bulbs.
PM 89058	Lamps.
IC 19741	Lamps.
CMO 21180	Boxes.

(b) *Notice and expiration.* Said carrier shall notify the Director of the Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where and by whom such unloading was performed. Upon receipt of that notice this order shall expire. (40 Stat. 101, sec. 402; 41 Stat. 476, sec. 4; 54 Stat. 901, 911; 49 U.S.C. 1 (10)-(17), 15 (2))

It is further ordered that this order shall become effective immediately; that a copy of this order and direction shall be served upon The Southern Pacific Company, and upon the Association of American Railroads, Car Service Division, as Agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3316; Filed, Mar. 1, 1946; 11:34 a. m.]

[S. O. 459]

UNLOADING OF COMMODITIES AT SAN FRANCISCO BAY AREA, CALIF.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February, A. D. 1946.

It appearing, that cars PRR 356753 and ATSF 119744, containing pipe and merchandise, respectively, at San Francisco Bay Area, California, on the Alameda Belt Line have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action: It is ordered, that:

Commodities at San Francisco Bay Area, Calif., be unloaded. (a) The Alameda Belt Line, its agents or employees, shall unload forthwith cars PRR 356753 and ATSF 119744, containing pipe and merchandise, respectively, now on hand at San Francisco Bay Area, California, consigned to Bethlehem Alameda Shipyard, Inc., Alameda, Calif.

(b) *Notice and expiration.* Said carrier shall notify the Director of the Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where and by whom such unloading was performed. Upon receipt of that notice this order shall expire. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U.S.C. 1 (10)–(17), 15 (2))

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction shall be served upon the Alameda Belt Line, and upon the Association of American Railroads, Car Service Division, as Agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3318; Filed, Mar. 1, 1946; 11:35 a. m.]

[S. O. 460]

UNLOADING OF COMMODITIES AT NASHVILLE, TENN.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 28th day of February, A. D. 1946.

It appearing, that numerous cars containing various commodities at Nashville, Tennessee, on the Louisville and Nashville Railroad Company have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action: It is ordered, that:

Commodities at Nashville, Tennessee, be unloaded. (a) The Louisville and Nashville Railroad Company, its agents or employees, shall unload forthwith the following cars loaded with various commodities now on hand at Nashville, Tennessee consigned to the Tennessee Enamel and Manufacturing Company.

Init. and No.	*Contents*
MC 86117	Sheet steel
PRR 61779	Sheet steel
C&O 95443	Sheet steel
Sou. 272171	Sheet steel
Sou. 271604	Sheet steel
W&LE 26147	Sheet steel
ACL 75419	Sheet steel
PRR 563444	Sheet steel
NKP 8065	Sheet steel
PRR 104891	Sheet steel
SooL 41358	Feldspar
T&P 50390	Sand

(b) *Notice and expiration.* Said carrier shall notify the Director of the Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this order shall expire. (40 Stat. 101, sec. 402; 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U. S. C. 1 (10)–(17), 15 (2))

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction shall be served upon the Louisville and Nashville Railroad Company, and upon the Association of American Railroads, Car Service Division, as Agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL] W. P. BARTEL, *Secretary.*

[F. R. Doc. 46-3319; Filed, Mar. 1, 1946; 11:35 a. m.]

OFFICE OF ALIEN PROPERTY CUSTODIAN.

[Vesting Order 5948]

S. WERNER

In re: Bank account owned by S. Werner.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That S. Werner, the last known address of which is Monckebergstrasse 8, Hamburg, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to S. Werner, by Swiss Bank Corporation New York Agency, 15 Nassau Street, New York, New York, arising out of a dollar account, entitled Herrn S. Werner, Bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 20, 1946.

[SEAL] JAMES E. MARKHAM, *Alien Property Custodian.*

[F. R. Doc. 46-3209; Filed, Feb. 28, 1946; 11:33 a. m.]

[Vesting Order 5733]

ALLIANZ LEBENSVERSICHERUNGS

In re: Bank account owned by Allianz Lebensversicherungs.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Allianz Lebensversicherungs, the last known address of which is Taubenstrasse 1–2, Berlin W. 8, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Allianz Lebensversicherungs, by Bankers Trust Company, 16 Wall Street, New York, New York, arising out of a checking account, entitled Allianz Lebensversicherungs, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 29, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3181; Filed, Feb. 28, 1946; 11:28 a. m.]

[Vesting Order 5738]

FREDERICO BAETZNER

In re: Bank accounts owned by the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Frederico Baetzner, deceased.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the personal representatives, heirs, next of kin, legatees, and distributees, names unknown, of Frederico Baetzner, deceased, whose last known addresses are Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows: a. That certain debt or other obligation owing to the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Frederico Baetzner, deceased, by Bankers Trust Company, New York, New York, arising out of a checking account, entitled Frederico Baetzner, deceased, maintained at the branch office of the aforesaid bank located at 529 Fifth Avenue, New York, New York, and any and all rights to demand, enforce and collect the same, and

b. That certain debt or other obligation owing to the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of Frederico Baetzner, deceased, by Bankers Trust Company, New York, New York, arising out of a custodian fund account, Account Number 364, entitled Frederico Baetzner, deceased, maintained at the branch office of the aforesaid bank located at 529 Fifth Avenue, New York, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 29, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3182; Filed, Feb. 28, 1946; 11:28 a. m.]

[Vesting Order 5743]

BAYERISCHE VEREINSBANK

In re: Bank account owned by Bayerische Vereinsbank.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Bayerische Vereinsbank, the last known address of which is Munich, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Bayerische Vereinbank, by Guaranty Trust Company of New York, 140 Broadway, New York, New York, arising out of a dollar account, entitled Bayerische Vereinsbank, and any and all rights to demand enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 29, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3183; Filed, Feb. 28, 1946; 11:28 a. m.]

[Vesting Order 5747]

BAYERISCHE VEREINSBANK

In re: Bank account owned by Bayerische Vereinsbank.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Bayerische Vereinsbank, the last known address of which is Munich, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Bayerische Vereinsbank, by Bankers Trust Company, 16 Wall Street, New York, New York, arising out of a Suspended Balance Ledger Account, entitled Bayerische Vereinsbank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 29, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3184; Filed, Feb. 28, 1946; 11:28 a. m.]

[Vesting Order 5761]

ALMA E. BARTH

In re: Estate of Alma E. Barth, deceased; File No. D–28–9563; E. T. sec. 13162.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of the heirs at law and distributees of Emil Fielitz, deceased, Selma Kramer, Paul Dammkohler, Karl Fielitz, Paul Feilitz, Max Fielitz, Frieda Raake, Fritz Fielitz and Erna Bringmann, and each of them, in and to the Estate of Alma E. Barth, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Heirs at law and distributees of Emil Fielitz, deceased, Germany.
Selma Kramer, Germany.
Paul Dammkohler, Germany.
Karl Fielitz, Germany.
Paul Fielitz, Germany.
Max Fielitz, Germany.
Frieda Raake, Germany.
Fritz Fielitz, Germany.
Erna Bringmann, Germany.

That such property is in the process of administration by the Treasurer of Erie County, as Depositary, acting under the judicial supervision of the Surrogate's Court, Erie County, State of New York;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 31, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3185; Filed, Feb. 23, 1946; 11:29 a. m.]

[Vesting Order 5762]

ANNA B. BAUMANN

In re: Estate of Anna B. Baumann, deceased; File D–28–9987, E. T. sec. 14173.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Mariechen Kramer Wolf, Willma Kramer Karl, and Willie Kramer, and each of them, in and to the Estate of Anna B. Baumann, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Mariechen Kramer Wolf, Germany.
Willma Kramer Karl, Germany.
Willie Kramer, Germany.

That such property is in the process of administration by Millie Stern Layton, as Executrix of the Estate of Anna B. Baumann, acting under the judicial supervision of the Superior Court of the State of California, in and for the City and County of San Francisco;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 31, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3186; Filed, Feb. 28, 1946; 11:29 a. m.]

[Vesting Order 5764]

ELIZABETH BOHMAN

In re: Estate of Elizabeth Bohman, deceased; File No. D–28–7980; E. T. sec. 8931.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of the domiciliary personal representatives, heirs, next-of-kin, legatees and distributees, of Ludwig Bohman, deceased, Anna Konold, Mary Bauer, Anna Hippili, Hans Heindl, Hans Hochstetter, and Josephine Hochstetter, and each of them, in and to the Estate of Elizabeth Bohman, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

The domiciliary personal representatives, heirs, next-of-kin, legatees and distributees, of Ludwig Bohman, deceased, Germany.
Anna Konold, Germany.
Mary Bauer, Germany.
Anna Hippili, Germany.
Hans Heindl, Germany.
Hans Hochstetter, Germany.
Josephine Hochstetter, Germany.

That such property is in the process of administration by The Tradesmens National Bank, as Administrator, acting under the judicial supervision of the Court of Probate, District of New Haven, State of Connecticut;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on January 31, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3187; Filed, Feb. 28; 1946; 11:29 a. m.]

[Vesting Order 5780]

COMMERZBANK A. G.

In re: Bank account owned by Commerzbank Aktiengesellschaft.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Commerzbank Aktiengesellschaft, the last known address of which is Schliessfach 65, Berlin N. W. 7, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Commerzbank Aktiengesellschaft, by Guaranty Trust Company of New York, 140 Broadway, New York, New York, arising out of a dollar account, entitled Commerzbank Aktiengesellschaft, and any and all rights to demand enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an ap-

propriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 1, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3188; Filed, Feb. 28, 1946; 11:29 a. m.]

[Vesting Order 5785]

DEUTSCHE BANK

In re: Bank account owned by Deutsche Bank.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Deutsche Bank, the last known address of which is Berlin, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Deutsche Bank, by Empire Trust Company, 120 Broadway, New York, New York, arising out of a dollar account, entitled Deutsche Bank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 1, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3189; Filed, Feb. 28; 1946; 11:29 a. m.]

[Vesting Order 5787]

DEUTSCHE GOLDDISKONTBANK

In re: Bank account owned by Deutsche Golddiskontbank.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Deutsche Golddiskontbank, the last known address of which is Berlin, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Deutsche Golddiskontbank, by Bankers Trust Company, 16 Wall Street, New York, New York, arising out of a suspended balance ledger account, entitled Deutsche Golddiskontbank, Berlin, Germany, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 1, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3190; Filed, Feb. 28, 1946; 11:29 a. m.]

[Vesting Order 5788]

DEUTSCHE GOLDISKONTBANK

In re: Bank account owned by Deutsche Goldiskontbank.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Deutsche Goldiskontbank, the last known address of which is Berlin, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Deutsche Goldiskontbank, by Manufacturers Trust Company, 55 Broad Street, New York, New York, arising out of a dollar account, entitled

Deutsche Goldiskontbank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 1, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3191; Filed, Feb. 28; 1946; 11:30 a. m.]

[Vesting Order 5864]

HUGO MEYER & CO.

In re: Stock, dividends and a claim owned by Hugo Meyer & Co.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Hugo Meyer & Co., the last known address of which is Görlitz, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: a. Fifty shares of $100 par value 6% cumulative preferred stock of Hugo Meyer & Co., Inc., 39 West 60th Street, New York, New York, a corporation organized under the laws of the State of New York, registered in the name of and owned by Hugo Meyer & Co., together with all declared and unpaid dividends thereon, and

b. All right, title, interest and claim of any name or nature whatsoever of Hugo Meyer & Co., in and to any and all obligations, contingent or otherwise and whether or not matured, owing to Hugo Meyer & Co., by Hugo Meyer & Co., Inc., 39 West 60th Street, New York, New York, including but not limited to that certain debt or other obligation appearing on the books and records of Hugo Meyer & Co., Inc., as accounts payable in the amount of $13,318.12 as of June 30, 1943, and any and all security rights in and to any and all collateral for any and all such obligations, and the right to enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 7, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3192; Filed, Feb. 28; 1946; 11:30 a. m.]

[Vesting Order 5920]

R. H. TEINTZE

In re: Bank account owned by the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of R. H. Teintze, deceased.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of R. H. Teintze, deceased, whose last known addresses are Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to the personal representatives, heirs, next of kin, legatees and distributees, names unknown, of R. H. Teintze, deceased, by Irving Trust Company, 1 Wall Street, New York, New York, arising out of a checking account, entitled Mr. R. H. Teintze, Deceased, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power

of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3193; Filed, Feb. 28, 1946; 11:30 a. m.]

[Vesting Order 5921]

GOROH TERANISHI

In re: Bank account owned by Goroh Teranishi.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Goroh Teranishi, whose last known address is Japan, is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Goroh Teranishi, by The National City Bank of New York, New York, arising out of a checking account, entitled Goroh Teranishi, maintained at the branch office of the aforesaid bank located at 9 West 51st Street, New York, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3194; Filed, Feb. 28; 1946; 11:31 a. m.]

[Vesting Order 5922]

OTTONIE THIELE

In re: Bank account owned by Miss Ottonie Thiele .

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Miss Ottonie Thiele, whose last known address is 2 Hindenburgstrasse, Oker-am-Harz, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Miss Ottonie Thiele, by The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, arising out of a Dollar Checking Account, entitled Miss Ottonie Thiele, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3195; Filed, Feb. 28; 1946; 11:31 a. m.]

[Vesting Order 5923]

THUERINGISCHE STAATSBANK

In re: Bank account owned by Thueringische Staatsbank.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Thueringische Staatsbank, the last known address of which is Weimar, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Thueringische Staatsbank, by The National City Bank of New York, 55 Wall Street, New York, New York, arising out of a checking account, Account Number 1368, entitled Thueringische Staatsbank, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3196; Filed, Feb. 28; 1946; 11:31 a. m.]

[Vesting Order 5924]

M. THURM

In re: Bank account owned by M. Thurm.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That M. Thurm, whose last known address is 2229 Higashi Kotsubo, Sushimachi, Miuro-gun, Kanawaga Prefecture, Japan, is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to M. Thurm, by the National City Bank of New York, 55 Wall Street, New York, New York, arising out of a compound interest department account, Account Number A7156, entitled M. Thurm, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3197; Filed, Feb. 28; 1946; 11:31 a. m.]

[Vesting Order 5925]

AUGUST THYSSEN-BANK, A. G.

In re: Bank account owned by August Thyssen-Bank, Aktiengesellschaft.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That August Thyssen-Bank, Aktiengesellschaft, the last known address of which is Behrenstrasse 8, Berlin W. 8, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to August Thyssen-Bank, Aktiengesellschaft, by The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, arising out of a dollar checking account, entitled August Thyssen-Bank, A. G., and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall

have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-3198; Filed, Feb. 28; 1946; 11:32 a. m.]

[Vesting Order 5926]

HANS TIEDEMANN

In re: Bank account owned by Hans Tiedemann.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Hans Tiedemann, whose last known address is 13-a. Reinanzaka-Cho, Akasaka-ku, Tokyo, Japan, is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Hans Tiedemann, by The National City Bank of New York, New York, New York, arising out of a checking account, entitled Dr. Hans Tiedemann, maintained at the branch office of the aforesaid bank located at 22 William Street, New York, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-3199; Filed, Feb. 28; 1946; 11:32 a. m.]

[Vesting Order 5927]

KAZUKO TSURUMI

In re: Bank account owned by Kazuko Tsurumi.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Kazuko Tsurumi, whose last known address is Japan, is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owning to Kazuko Tsurumi, by Empire Trust Company, New York, New York, arising out of a dollar account, entitled Miss Kazuko Tsurumi, maintained at the branch office of the aforesaid bank located at 580 Fifth Avenue, New York, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-3200; Filed, Feb. 28; 1946; 11:32 a. m.]

[Vesting Order 5928]

YUSUKE TSURUMI

In re: Bank account owned by Yusuke Tsurumi.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Yusuke Tsurumi, whose last known address is Japan, is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Yusuke Tsurumi, by The National City Bank of New York, New York, New York, arising out of a checking account, entitled Yusuke Tsurumi, maintained at the branch office of the aforesaid bank located at 17 East 42nd Street, New York, New York, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 15, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3201; Filed, Feb. 28; 1946; 11:32 a. m.]

[Vesting Order 5940]

SHIRLEY M. SUHLING

In re: Estate of Shirley M. Suhling, deceased; File D–28–10101; E. T. sec. 14370.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Hanna S. Kleintitschen, Annelore Kleintitschen, Illse Kleintitschen, Ursula Kleintitschen, Ille Stelloh, Rolf Stelloh, Johann F. Stelloh, Jurgen Stelloh, and members of the families of Johannes Suhling, the Stellohs and Kleintitschens, names unknown, and each of them, in and to the Estate of Shirley M. Suhling, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Hanna S. Kleintitschen, Germany.
Annelore Kleintitschen, Germany.
Illse Kleintitschen, Germany.
Ursula Kleintitschen, Germany.
Ille Stelloh, Germany.
Rolf Stelloh, Germany.
Johann F. Stelloh, Germany.
Jurgen Stelloh, Germany.
Members of the families of Johannes Suhling, the Stellohs and Kleintitschens; names unknown, Germany.

That such property is in the process of administration by J. Easley Edmunds, Jr., and Thomas Fuller Torrey, as Executors, acting under the judicial supervision of the Corporation Court for the City of Lynchburg, Virginia;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 18, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3202; Filed, Feb. 28; 1946; 11:32 a. m.]

[Vesting Order 5941]

T/D EMIL A. WEIL

In re: T/D Emil A. Weil, deceased; File D–28–6482; E. T. sec. 5072.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding;

That the property described as follows: All right, title, interest and claim of any kind or character whatsoever of Konrad Weil, Lothar Weil, Dorothea Jaeckel, and Elisabeth Haas-Delius, and each of them, in and to the trust under deed of Emil A. Weil, deceased,

is property payable or deliverable to, or claimed by, nationals of a designated enemy country, Germany, namely,

Nationals and Last Known Address

Konrad Weil, Germany.
Lothar Weil, Germany.
Dorothea Jaeckel, Germany.
Elisabeth Haas-Delius, Germany.

That such property is in the process of administration by Girard Trust Company, as Trustee, acting under the judicial supervision of the Orphans' Court of Philadelphia County, Pennsylvania;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095 as amended.

Executed at Washington, D. C., on February 18, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3203; Filed, Feb. 28; 1946; 11:32 a. m.]

[Vesting Order 5943]

DR. KARL VOGT

In re: Bank account owned by Dr. Karl Vogt.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Dr. Karl Vogt, whose last known address is c/o Yeusu Building, 4th floor, Marunouchi, Tokyo, Japan, is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation owing to Dr. Karl Vogt, by the National City Bank of New York, 55 Wall Street, New York, New York, arising out of a compound interest department account, Account Number A16930, entitled Dr. Karl Vogt, and any and all rights to demand, enforce and collect the same, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-3204; Filed, Feb. 28; 1946; 11:33 a. m.]

[Vesting Order 5944]

KONRAL VON ILBERG AND/OR IRMGARD VON ILBERG

In re: Bank account owned by Konrad Von Ilberg and/or Irmgard Von Ilberg.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Konrad Von Ilberg and Irmgard Von Ilberg, whose last known addresses are c/o Commerz und Privatbank, Berlin, Germany, are nationals of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Konrad Von Ilberg and/or Irmgard Von Ilberg, by the Marine Midland Trust Company of New York, 120 Broadway, New York, New York, arising out of a checking account, entitled Konrad Von Ilberg and/or Irmgard Von Ilberg, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid nationals of a designated enemy country;

And determining that to the extent that such nationals are persons not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC-1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46-3205; Filed, Feb. 28, 1946; 11:33 a. m.]

[Vesting Order 5945]

A. E. WASSERMANN

In re: Bank account owned by A. E. Wassermann.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That A. E. Wassermann, the last known address of which is Wilhelmplatz 7, Berlin, W. 8, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to A. E. Wasserman, by Irving Trust Company, 1 Wall Street, New York, New York, arising out of a checking account, entitled A. E. Wassermann, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate tnat compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order

may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3206; Filed, Feb. 28, 1946; 11:33 a. m.]

[Vesting Order 5946]

ANNA MARIE WEBER

In re: Bank account owned by Anna Marie Weber.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Anna Marie Weber, whose last known address is Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Anna Marie Weber, by The Chase National Bank of the City of New York, 18 Pine Street, New York, New York, arising out of a dollar checking account, entitled Mrs. Anna Marie Weber, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3207; Filed, Feb. 28, 1946; 11:33 a. m.]

[Vesting Order 5947]

WEIMAR JENA SUMMER COLLEGE

In re: Bank account owned by Weimar Jena Summer College.

Under the authority of the Trading with the Enemy Act, as amended, and Executive Order No. 9095, as amended, and pursuant to law, the undersigned, after investigation, finding:

1. That Weimar Jena Summer College, the last known address of which is Goethe Museum, Weimar, Germany, is a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation owing to Weimar Jena Summer College, by the Chase National Bank of the City of New York, 18 Pine Street, New York, New York, arising out of a dollar checking account, entitled Weimar Jena Summer College, and any and all rights to demand, enforce and collect the same,

is property payable within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country;

And determining that to the extent that such national is a person not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany);

And having made all determinations and taken all action required by law, including appropriate consultation and certification, and deeming it necessary in the national interest,

hereby vests in the Alien Property Custodian the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest and for the benefit of the United States.

Such property and any or all of the proceeds thereof shall be held in an appropriate account or accounts, pending further determination of the Alien Property Custodian. This order shall not be deemed to constitute an admission by the Alien Property Custodian of the lawfulness of, or acquiescence in, or licensing of, any set-offs, charges or deductions, nor shall it be deemed to limit the power of the Alien Property Custodian to return such property or the proceeds thereof in whole or in part, nor shall it be deemed to indicate that compensation will not be paid in lieu thereof, if and when it should be determined to take any one or all of such actions.

Any person, except a national of a designated enemy country, asserting any claim arising as a result of this order may, within one year from the date hereof, or within such further time as may be allowed, file with the Alien Property Custodian on Form APC–1 a notice of claim, together with a request for a hearing thereon. Nothing herein contained shall be deemed to constitute an admission of the existence, validity or right to allowance of any such claim.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order No. 9095, as amended.

Executed at Washington, D. C., on February 20, 1946.

[SEAL] JAMES E. MARKHAM,
Alien Property Custodian.

[F. R. Doc. 46–3208; Filed, Feb. 28, 1946; 11:33 a. m.]

OFFICE OF PRICE ADMINISTRATION.

[SO 119, Amdt. 1 to Order 55]

CRANE CO.

ADJUSTMENT OF MAXIMUM PRICES

Amendment 1 to Order No. 55 under Supplementary Order No. 119. Docket No. 6075–SO 119–22. Adjustment of maximum prices for sales of enameled cast iron plumbing fixture ware manufactured by the Crane Company of Chicago, Illinois.

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, Order No. 55 under Supplementary Order No. 119 is amended in the following respects:

Paragraph (a) is amended to read as follows:

(a) *Manufacturer's increase.* (1) For items of enameled cast iron plumbing fixture ware having an October 1, 1941 price. The Crane Company of Chicago, Illinois may determine its maximum prices for those items of enameled cast iron plumbing fixture ware, exclusive of fittings and trimmings, for which it had October 1, 1941 prices, by increasing by 22 percent its prices in effect on October 1, 1941 to each class of purchaser.

(2) For items of enameled cast iron plumbing fixture ware not having an Oc-

tober 1, 1941 price. The Crane Company of Chicago, Illinois may determine its maximum prices for the following items of enameled cast iron plumbing fixture ware, exclusive of all fittings and trimmings, by increasing its properly established prices under Maximum Price Regulation No. 591 in effect on February 28, 1946, to each class of purchaser by the following percentages:

	Percent
C-3319 Neuday enameled cast iron bath tub, 4½ feet in length, regular enamel finish	9.95
C-3319 Neuday enameled cast iron bath tub, 5 feet in length, regular enamel finish	9.95
C-3319 Neuday enameled cast iron bath tub, 4½ feet in length, acid resisting enamel finish	9.95
C-331 Neuday enameled cast iron bath tub, 5 feet in length, acid resisting enamel finish	9.95

This amendment shall become effective March 1, 1946.

Issued this 28th day of February 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3225; Filed, Feb. 28, 1946; 11:38 a. m.]

[Rev. SO 119, Order 97]

TENNESSEE COFFIN AND CASKET CO.

ADJUSTMENT OF CEILING PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to sections 15 and 16 of Revised Supplementary Order No. 119, it is ordered:

(a) *Manufacturer's ceiling prices.* Tennessee Coffin and Casket Company (Tennessee Red Cedar and Novelty Co.), 1211 East 14th Street, Chattanooga, Tennessee, may compute its adjusted ceiling prices for all articles of cedar chests and novelty furniture, which it manufactures, as follows:

(1) For an article in its line during October 1941, the adjusted ceiling price is the highest price charged during that month to each class of purchaser increased by 18.9 percent.

(2) For an article not in its line during October 1941, but which has a properly established ceiling price, in effect before the effective date of this order, the adjusted ceiling price is the article's properly established ceiling price for the particular sale (exclusive of all permitted increases or adjustment charges) increased by the percentage determined in accordance with "note 3" in section 8 of Revised Supplementary Order No. 119.

(3) For an article which is first offered for sale after the effective date of this order, the adjusted ceiling price is the maximum price hereafter properly determined or established in accordance with Maximum Price Regulation No. 188 and prices so fixed may not be increased under this order.

(4) The manufacturer's adjusted ceiling price fixed in accordance with this order is his new ceiling price if it is higher than his previously established ceiling price including all increases and adjustments otherwise authorized for him individually or for his industry.

(b) *Resellers' ceiling prices.* Resellers of an article which the manufacturer has sold at an adjusted ceiling price determined under this order shall determine their maximum prices as follows:

(1) A retailer who must determine his ceiling price under Maximum Price Regulation No. 580 by the use of a pricing chart, and a wholesaler who must determine his ceiling price under Maximum Price Regulation No. 590 shall compute their ceiling prices in the manner provided by those regulations. However, if the supplier's invoice states both an "unadjusted maximum price" and a selling price, the reseller shall compute his ceiling prices under those regulations as they have been modified by Order No. 4800 under Maximum Price Regulation No. 188.

(2) A reseller who determines his maximum resale price under the General Maximum Price Regulation, and whose supplier's invoice states both an "unadjusted maximum price" and a selling price, shall compute his ceiling prices under that regulation as modified by Order No. 4800 under Maximum Price Regulation No. 188.

If his supplier's invoice does not state an unadjusted maximum price, the seller shall calculate his ceiling price by adding to his invoice cost the same percentage markup which he has on the "most comparable article" for which he has a properly established ceiling price. For this purpose the "most comparable article" is the one which meets all of the following tests:

(i) It belongs to the narrowest trade category which includes the article being priced.

(ii) Both it and the article being priced were purchased from the same class of supplier.

(iii) Both it and the article being priced belong to a class of articles to which, according to customary trade practices, an approximately uniform percentage markup is applied.

(iv) Its net replacement cost is nearest to the net cost of the article being priced.

The determination of a ceiling price in this way need not be reported to the Office of Price Administration; however, each seller must keep complete records showing all the information called for by OPA Form 620-759 with regard to how he determined his ceiling price, for so long as the Emergency Price Control Act of 1942, as amended, remains in effect. If the maximum resale price cannot be determined under the above, the seller shall apply to the Office of Price Administration for the establishment of a ceiling price under § 1499.3 (c) of the General Maximum Price Regulation. Ceiling prices established under that section will reflect the supplier's prices as adjusted in accordance with this order.

(c) *Terms of sale.* Ceiling prices adjusted by this order are subject to each seller's terms, discounts, and allowances on sales to each class of purchaser in effect during March 1942, or thereafter properly established under OPA regulation.

(d) *Invoices to purchasers for resale.* Any person making a sale of an article covered by this order to a purchaser for resale at a maximum price adjusted under this order must furnish such purchaser with an invoice containing the information required by section 14 of Order No. 4800 under Maximum Price Regulation No. 188.

(e) All requests for adjustment of maximum prices not specifically granted by this order are hereby denied.

(f) This order may be revoked or amended by the Price Administrator at any time.

(g) This order shall become effective March 1, 1946.

Issued this 28th day of February 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3226; Filed, Feb. 28, 1946; 11:39 a. m.]

[SO 142, Rev. Order 13]

L. F. GRAMMES & SONS, INC.

ADJUSTMENT OF MAXIMUM PRICES

Revised Order No. 13 under Supplementary Order No. 142. Adjustment provisions for sales of industrial machinery and equipment. L. F. Grammes and Sons, Inc. Docket Nos. 6083-SO 142-136-132 and 6083-136.21-444.

For the reasons set forth in an opinion, issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to Supplementary Order No. 142, *It is ordered:*

Order No. 13 under Supplementary Order No. 142, issued January 23, 1946, is hereby redesignated Revised Order No. 13, and is revised and amended to read as follows:

(a) The maximum prices for machines and machine parts, metal stampings, wire formings, sub-assemblies, nameplates, escutcheons and other items covered by Revised Maximum Price Regulation 136, except those listed in paragraph (b) herein, sold by L. F. Grammes and Sons, Inc., Allentown, Pennsylvania, shall be determined by increasing by 8% the maximum prices which it had in effect to a purchaser of the same class on January 22, 1946.

(b) The maximum prices for sales by L. F. Grammes and Sons, Inc., Allentown, Pennsylvania, of dials and radio parts shall be determined as follows:

The manufacturer shall compute maximum prices for sales of dials and radio parts under the provisions of section 19 (i) (3) of Revised Maximum Price Regulation 136, substituting the figure of 17.5% for the percentage applicable to the part being priced which is set forth in that section.

(c) (1) The maximum prices for sales by resellers of the items enumerated in paragraph (a) herein shall be determined as follows:

The reseller shall add to the maximum net price he had in effect, to a purchaser of the same class on January 22, 1946, the amount, in dollars and cents, by which his net invoiced cost has been increased due to the adjustment granted the manufacturer by this revised order.

(2) The maximum prices for sales by resellers of the items enumerated in

paragraph (b) herein shall be determined as follows:

The reseller shall increase the maximum net prices, he had in effect to a purchaser of the same class on January 22, 1946, by the same percentage by which his net invoiced cost has been increased by reason of this revised order.

(d) L. F. Grammes and Sons, Inc., shall notify each person who buys for resale the items enumerated in paragraph (a) herein of the dollars-and-cents amounts by which this revised order permits the reseller to increase his maximum net prices, and shall notify each person who buys for resale the items enumerated in paragraph (b) herein of the percentage increase by which this revised order permits the reseller to increase his maximum net prices. A copy of each such notice shall be filed with the Machinery Branch, Office of Price Administration, Washington 25, D. C.

(e) All requests not granted herein are denied.

(f) This revised order may be revoked or amended by the Price Administrator at any time.

This revised order shall become effective March 1, 1946.

Issued this 28th day of February 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3224; Filed, Feb. 28, 1946; 11:40 a. m.]

[MPR 188, Order 4876]

CAMILLUS CUTLERY CO.

APPROVAL OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to § 1499.158 of Maximum Price Regulation No. 188; *It is ordered:*

(a) This order establishes maximum prices for sales and deliveries of certain articles manufactured by Camillus Cutlery Company, 60 East 42nd Street, New York 17, N. Y.

(1) For all sales and deliveries to the following classes of purchasers by the sellers indicated below, the maximum prices are those set forth below:

Article	Model	Maximum prices for sales by any seller to—		
		Wholesalers (jobbers)	Retailers	Consumers
Pocket knife:				
3⅝ x ⅝, mirror finish stag handle	70	*Each* $1.00	*Each* $1.33	*Each* $2.00
3⅝ x ½, mirror finish stag handle	16	.75	1.00	1.50
3⅝ x 1 1/16 mirror finish stag handle	99	1.00	1.33	2.00

These maximum prices are for the articles described in the manufacturer's application dated January 1, 1946.

(2) For sales by the manufacturer, the maximum prices apply to all sales and deliveries since Maximum Price Regulation No. 188 became applicable to those sales and deliveries. These prices are f. o. b. factory and subject to a cash discount of 2% for payment within 10 days, net 30 days.

(3) For sales by persons other than the manufacturer, the maximum prices apply to all sales and deliveries after the effective date of this order. Those prices are subject to each seller's customary terms and conditions of sale on sales of similar articles.

(4) If the manufacturer wishes to make sales and deliveries to any other class of purchaser or on other terms and conditions of sale, he must apply to the Office of Price Administration, under the Fourth Pricing Method, § 1499.158 of Maximum Price Regulation No. 188, for the establishment of maximum prices for those sales, and no sales or deliveries may be made until maximum prices have been authorized by the Office of Price Administration.

(b) The manufacturer shall attach a tag or label to every article for which a maximum price for sales to consumers is established by this order. That tag or label shall contain the following statement with the correct model number and retail prices properly filled in:

Model No. ------
OPA Retail Ceiling Price—$------
Do Not Detach or Obliterate

(c) At the time of, or prior to, the first invoice to each purchaser for resale at wholesale, the manufacturer shall notify the purchaser in writing of the maximum prices and conditions established by this order for sales by the purchaser. This notice may be given in any convenient form.

(d) This order may be revoked or amended by the Price Administrator at any time.

(e) This order shall become effective on the 1st day of March 1946.

Issued this 28th day of February 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3219; Filed, Feb. 28, 1946; 11:39 a. m.]

[RMPR 194, Corr. to Order A-4]

NYLON HOSIERY IN ALASKA

ESTABLISHMENT OF MAXIMUM PRICES

Section 2 (a) is corrected to read as follows:

(a) *First method.* If the hosiery is received by you marked with the domestic retail ceiling price, your maximum price per pair shall be such domestic retail ceiling price, plus five cents, adjusted to the nearest nickel.

This correction shall become effective as of February 20, 1946.

Issued this 28th day of February 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3220; Filed, Feb. 28, 1946; 11:39 a. m.]

[MPR 580, Amdt. 1 to Order 199]

FELIX TAUSEND & SONS

ESTABLISHMENT OF MAXIMUM PRICES

Maximum Price Regulation No. 580, Amendment 1 to Order 199. Establishing ceiling prices at retail for certain articles. Docket No. 6063-580-13-289.

For the reasons set forth in the opinion issued simultaneously herewith, Order No. 199, issued on September 24, 1945 on application of Felix Tausend & Sons, 114 Franklin Street, New York 13, New York under section 13 of MPR 580, is amended in the following respects:

1. Paragraph (a) is amended by deleting the heading "Manufacturer's Selling Price" and inserting the words "Manufacturer's Unadjusted Selling Price.[1]"

2. Paragraph (a) is further amended by adding the following footnote:

[1] Manufacturer's Unadjusted Selling Price means the manufacturer's selling price at the effective date of this pricing order prior to any adjustment received under price regulations issued since that date.

3. Paragraph (e) is amended to read as follows:

(e) On or before the first delivery to any purchaser for resale of each article listed in paragraph (a), or defined in paragraph (b) the seller shall send a copy of this order and all subsequent amendments to the purchaser.

This amendment shall become effective March 1, 1946.

Issued this 28th day of February 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3223; Filed, Feb. 28, 1946; 11:40 a. m.]

[MPR 86, Amdt. 2 to Rev. Order 6]

ELECTRIC HOUSEHOLD UTILITIES CORP.

ADJUSTMENT OF CEILING PRICES

For the reasons set forth in an opinion issued simultaneously herewith, and filed with the Division of the Federal Register and pursuant to sections 5 and 14 of Maximum Price Regulation No. 86, *It is ordered:*

That Revised Order 6 under Maximum Price Regulation No. 86 is amended in the following respects:

1. Section 2 is amended to read as follows:

SEC. 2. *Distributor's ceiling prices—*(a) *Washing machines produced by the Hurley Machine Division.* Distributors shall determine their ceiling prices for sales on and after December 11, 1945 of the models 42-8, 42-8ER, and 42-9 washing machines under the first applicable rule of the following:

Rule 1. A distributor's ceiling price for sales in each zone of each model to each class of purchasing dealer shall be the price which will yield the distributor the same percentage of the total dollar margin between the manufacturer's price to him (not exceeding the manufacturer's ceiling price to him) and the dealer's price for resales to ultimate consumers in that zone as he received during the period October 1-15, 1941 in connection with the sale of the most comparable model produced by the same manufacturer and sold by him to the same class of purchasing dealer.

Rule 2. If a distributor cannot determine his ceiling price for sales of a particular model to a particular class of dealer under Rule 1, his ceiling price for that sale is the ceiling price established under Rule 1 for

the same sale by the "closest seller of the same class" who has so determined a ceiling price. A distributor's "closest seller of the same class" is a distributor who (a) had established a ceiling price for sales of the identical model of washing machine to the same class of purchaser, and (b) is the same general class of seller and (c) is located nearer to the distributor than any other seller who meets requirements (a) and (b) of this rule.

(b) *Washing machines produced by the Meadows Division.* Distributors shall determine their ceiling prices for sales of the Models T-81-LP, T-81-ER, T-82-LP and T-82-ER washing machines under the first applicable rule of the following:

Rule 3. A distributor's ceiling price for sales in each zone of each model to each class of purchasing dealer shall be the price which would yield the distributor the same percentage of the total dollar margin between the manufacturer's ceiling price to him and the dealer's ceiling price for resale to ultimate consumers in that zone as he received in connection with the sale of the most comparable model produced by the Hurley Machine Division and sold by him to the same class of purchasing dealer.

Rule 4. If a distributor cannot determine his ceiling price for sales of a particular model to a particular class of dealer under Rule 3 his ceiling price for that sale is the ceiling price established under Rule 3 for the same sale by the "closest seller of the same class" who has so determined a ceiling price. A distributor's "closest seller of the same class" is a distributor who (a) has established a ceiling price for sales of the identical model of washing machine to the same class of purchaser, and (b) is the same general class of seller and (c) is located nearer to the distributor than any other seller who meets requirements (a) and (b) of this rule.

(c) *Washington machines equipped with gas engines.* Distributors shall determine their ceiling prices for sales to dealers of machines equipped with gasoline engines by adding $21.50 to the ceiling price determined under paragraphs (a) or (b) of this order for a machine without a gas engine.

(d) *Ironing machines.* A distributor selling any ironing machines for which the manufacturer's ceiling prices are established by section 1 of this order shall determine his ceiling prices for such articles in accordance with the provisions of section 15 of Maximum Price Regulation No. 86.

(e) *Terms and conditions of sale.* The ceiling prices established by this section are subject to each seller's customary terms, discounts, allowances, and other price differentials applied by him on sales of similar articles during the period October 1–15, 1941 inclusive.

2. Section 3 is amended by adding thereto the models of washing machines and OPA retail ceiling prices listed below:

WASHERS

Model No.	Zone 1	Zone 2	Zone 3
	Each	*Each*	*Each*
T-81-LP	$69.95	$74.95	$79.95
T-81-ER	79.95	84.95	89.95
T-82-LP	79.95	84.95	89.95
T-82-ER	89.95	94.95	99.95
T-81-G	94.95	99.95	104.95
T-82-G	104.95	109.95	114.95

This amendment shall become effective on the 28th day of February 1946.

Issued this 28th day of February 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-3237; Filed, Feb. 28, 1946; 4:38 p. m.]

[Rev. SO 119, Order 100]

DEXTER CO.

ADJUSTMENT OF CEILING PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register and pursuant to sections 15 and 16 of Revised Supplementary Order No. 119, it is ordered:

(a) *Manufacturer's ceiling prices.* The Dexter Company, Fairfield, Iowa, shall determine its ceiling prices for the line of washing machines it manufactures in accordance with the provisions of section 3 and 5 of Maximum Price Regulation No. 86, except that it shall increase its ceiling prices for each model by 11.7 percent instead of the 7.7 percent provided in section 5.

(b) *Distributor's ceiling prices.* Distributors who, prior to the effective date of this order, have established their ceiling prices under Section 15 of Maximum Price Regulation No. 86 for the nine models of washing machines listed below, or who, on or after the effective date of this order, establish their ceiling prices for those models under Rules 5 or 6 of that section shall determine their ceiling prices under this order for sales to dealers by adding to their ceiling prices established under that section the amount set forth below opposite each model number:

Model:	*Amount which may be added*
458 E	$2.84
454 E	1.63
453 E	1.50
452 E	1.33
453 G	2.17
645 E	2.63
445 E	1.63
345 E	1.50
345 G	2.17

These adjusted ceiling prices are subject to each seller's customary terms, discounts, allowances and other price differentials in effect on sales of similar articles.

(c) *Dealer's ceiling prices.* The ceiling prices for sales in each zone by dealers to ultimate consumers of the nine models of washing machines listed below are as follows:

Model	Ceiling prices for sales to ultimate consumers		
	Zone 1	Zone 2	Zone 3
458 E	$152.35	$157.35	$162.35
454 E	86.60	91.60	96.60
453 E	76.45	81.45	86.45
452 E	66.30	71.30	76.30
453 G	107.15	112.15	117.15
645 E	142.15	147.15	152.15
445 E	86.60	91.60	96.60
345 E	76.45	81.45	86.45
345 G	107.15	112.15	117.15

These ceiling prices are subject to each seller's customary terms, discounts, allowances and other price differentials in effect on sales of similar articles.

(d) For purposes of this order Zones 1, 2 and 3 comprise the following states:

Zone 1: North Dakota, South Dakota, Nebraska, Kansas, Minnesota, Iowa, Missouri, Wisconsin, Illinois, Michigan, Indiana, Kentucky and Ohio.

Zone 2: Oklahoma, Arkansas, Louisiana, Mississippi, Alabama, Georgia, South Carolina, Tennessee, North Carolina, Virginia, West Virginia, Maryland, District of Columbia, New Jersey, Delaware, Pennsylvania, New York, Connecticut, Massachusetts, New Hampshire, Vermont, Maine and Rhode Island.

Zone 3: Washington, Oregon, California, Nevada, Idaho, Montana, Wyoming, Utah, Colorado, Arizona, New Mexico, Texas and Florida.

(e) *Notification.* At the time of, or prior to the first invoice to each distributor, the manufacturer shall notify him of the method of determining ceiling prices established by this order for resales by the distributor. This notice may be given in any convenient form.

(f) *Relationship to Maximum Price Regulation No. 86.* The ceiling prices established by this order supersede those established by Order No. 17 under Maximum Price Regulation No. 86 with respect to any washers sold by the manufacturer at prices adjusted in accordance with this order. All the provisions of Maximum Price Regulation No. 86 continue to apply to all sales and deliveries of machines covered by this order, except to the extent that these provisions are modified by this order.

(g) *Definitions.* Unless the context requires otherwise, the definitions set forth in the various sections of Maximum Price Regulation No. 86 shall apply to the terms used herein.

(h) This order may be revoked or amended by the Price Administator at any time.

This order shall become effective on the 28th day of February 1946.

Issued this 28th day of February 1946.

RICHARD H. FIELD,
Acting Administrator.

[F. R. Doc. 46-3242; Filed, Feb. 28, 1946; 4:37 p. m.]

[RMPR 136, Amdt. 1 to Order 573]

STUDEBAKER CORP.

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, and pursuant to section 21 of Revised Maximum Price Regulation 136; *It is ordered:*

Order No. 573, under Revised Maximum Price Regulation 136 is amended in the following respects:

1. The prices in the schedule in paragraph (a) (2) (i) for brakes, (BK No. 1) booster, furnished with 2 speed (dual wheel) rear axle, are amended to read as follows:

Description	*Model M16*
Right hand, or	$54.30
Left hand	41.25

2. The schedule in paragraph (a) (2) (1) is amended to add the following items of extra or optional equipment and respective prices:

Description	*Model M16*
Mountain brakes	$21.55
Single rear disc wheels and tire equipment—10:00 x 20 12 ply tires (no spare wheel)	63.25
Single rear disc wheels—less tires	
2 20 x 9–10 disc wheels	3.70
3 20 x 9–10 disc wheels [1]	20.80
Dual disc wheels—less tires	
5 20 x 7 disc wheels	2.95
Front disc wheels—less tires	
2 20 x 7 disc wheels	1.15
Single rear disc wheels and tire equipment—7:50 x 20 10 ply tires (deduct)	22.25
8:25 x 20 10 ply tires (deduct)	12.25
Single rear disc wheels—less tires:	
3 20 x 6 disc wheels (deduct)	5.55
3 20 x 7 disc wheels (deduct)	4.50

[1] Two 20 x 9–10 disc wheels released as standard option. Three wheels will be supplied if ordered.

3. Paragraph (d) (5) is amended to add the following sentence: "However, where the reseller was not a dealer in Studebaker trucks on March 31, 1942, the miscellaneous charges he may add under this subparagraph (5) shall bear a percentage relationship to the list price of the applicable model of base specifications no higher than the percentage relationship in effect on March 31, 1942, between the reseller's miscellaneous charges and the list price of the truck model of base specifications having the highest list price."

This amendment shall become effective February 28, 1946.

Issued this 28th day of February 1946.

PAUL A. PORTER,
Administrator.

[F. R. Doc. 46-3238; Filed, Feb. 28, 1946; 4:37 p. m.]

[MPR 188, Amdt. 93 to Order A-1]

PUTTY AND CALKING COMPOUNDS

MODIFICATION OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneouly herewith, *It is ordered:*

That Order No. A-1 under § 1499.159b of Maximum Price Regulation 188 be amended to include the following new subparagraph under (a):

(5) *Modification of maximum prices of certain sellers of putty and calking compounds.* Manufacturers of putty and calking compounds, whose dollar sales volume of such products in 1945 was at least 90% of the total dollar volume of sales of all products by such manufacturer in that year, may (notwithstanding any other provision of Maximum Price Regulation 188) sell and deliver putty and calking compounds at the maximum prices established under Maximum Price Regulation 188 plus 15 per cent. *Provided, however,* That before any manufacturer may sell at such increased prices he must file with the Chemicals and Drugs Price Branch, Office of Price Administration, Washington, D. C., a report showing the 1945 dollar sales volume of all products and the 1945 sales volume of putty and calking compounds.

NOTE: The reporting requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

This amendment shall become effective March 6, 1946.

Issued this 1st day of March 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3266; Filed, Mar. 1, 1946; 11:17 a. m.]

[MPR 591, Amdt. 11 to Order 48]

AUTOMATIC NON-ELECTRIC TEMPERATURE CONTROLS

ADJUSTMENT OF MAXIMUM PRICES

For the reasons set forth in an opinion issued simultaneously herewith and filed with the Division of the Federal Register, Order No. 48 under section 22 of Maximum Price Regulation No. 591 is amended in the following respects:

1. A new section 2.10 is added to read as follows:

SEC. 2.10 *Automatic non-electric temperature controls*—(a) *Manufacturers' increase for items having an October 1, 1941, price.* The maximum price for sales by any manufacturer of the types of automatic non-electric temperature controls covered by this section shall be his price to each class of purchaser in effect on October 1, 1941, increased by 5 percent.

(b) *Manufacturers' increase for items not having an October 1, 1941, price.* The manufacturer may not increase his properly established maximum price for any automatic non-electric temperature control device for which he does not have an October 1, 1941, price without specific authorization from the Office of Price Administration.

A manufacturer desiring to modify his properly established maximum price for an automatic non-electric temperature control for which he does not have an October 1, 1941 price, shall file an application for such modification of his maximum price to reflect the increase obtained by other manufacturers for similar articles under (a) above, setting forth the following:

(1) Full description of the item. Cuts or detailed sketches should be supplied.

(2) Established maximum price for the item and the section and regulation under which the maximum price was established.

(3) If possible, the names of competitors marketing similar items for which they had October 1, 1941 prices.

Such applications should be filed with the Building Materials Price Branch, Office of Price Administration, Washington 25, D. C.

(c) *Optional use of this section.* Since the provisions of this section are not intended to reduce properly established maximum prices, any manufacturer whose price in effect to each class of purchaser on October 1, 1941, plus the increase provided for under (a) above, is less than his maximum price as established under Maximum Price Regulation No. 591, may continue to use as his maximum price, the maximum price properly established under that regulation.

(d) *Notification by manufacturers.* Any manufacturer who applies the increase permitted under this section shall notify each purchaser, in writing, at or before the issuance of the first invoice after February 28, 1946, of any change in his selling price for each automatic non-electric temperature control.

(e) *Resellers' prices.* Any reseller may increase his maximum prices in effect on February 28, 1946, for the types of non-electric temperature control devices covered by this section to each class of purchaser by the percentage amount of his increase in acquisition cost resulting from the increase granted the manufacturer under this section.

(f) *Profit factor for use in connection with adjustments under section 1.2 (a) or (b).* Any manufacturer of the types of automatic non-electric temperature controls covered by this section filing an application in accordance with section 1.2 (a) or (b) may use in connection with such application the industry profit factor of 6.2 percent.

(g) The term "automatic non-electric temperature control devices" means those automatic non-electric control devices responsive to liquid level, temperature, pressure or humidity, and their related control devices and accessories, that have been especially designed for and normally used to control heating, ventilating, cooling, air conditioning, refrigeration and domestic water heating equipment. By "non-electric" is meant those control devices that are not actuated electrically nor whose principal function is the control of electrical circuits. Included are, however, those control devices that are fundamentally a functional part of a non-electrical control system and are used to connect operationally a non-electric control system to electrical equipment. The following items are specifically included:

Group 1: Refrigeration control equipment:
- A. Thermostatic expansion valves:
  - Thermostatic expansion valves with or without remote bulb, for use with all types of refrigerants
- B. Other refrigerant valves, for any type of refrigerant:
  - Automatic expansion valves
  - Constant pressure valves
  - Back pressure valves
  - Suction pressure regulating valves
  - Refrigerant float valves
- C. Miscellaneous refrigeration equipment:
  - Refrigeration water flow regulating valves
  - Refrigerant relief valves
  - Refrigerant distributors
  - Refrigerant dryers, strainers, filters, oil separators, heat exchangers, etc.
  - Refrigerant injectors

Group 2: Self contained or self actuated furnace and boiler draft damper regulators, not power driven, responsive to changes in steam pressure or air or water temperatures:
- A. Boiler draft damper regulators:
  - Hot water heating boiler regulators
  - Steam, vapor or vacuum heating boiler regulators

B. Domestic hot water heating boiler regulators:
All types and sizes for domestic hot water heating
C. Warm air furnace and space heater regulators:
All types and sizes used for draft or check damper regulation on warm air furnaces and portable space heaters.
Group 3: Air, gas, or hydraulically actuated controls for heating, ventilating or air conditioning systems:
A. Thermostats and humidity controllers:
Thermostats—wall mounted
Thermostats—duct insertion type
Humidity controllers—wall mounted
Humidity controllers—duct insertion types
B. Pneumatic relays:
Plain pneumatic relays
Electric-Pneumatic relays
C. Motorized valves and motors:
Pneumatic motors (valve and damper actuators)
Motorized (pneumatic) valves
D. Miscellaneous equipment:
Indoor-outdoor temperature controllers
Immersion liquid or air temperature controllers
Pressure controllers
Central control panels
Diverting switches
Accumulators
Air-velocity controllers
Group 4: Miscellaneous control devices:
A. Oil burner control equipment:
Oil burner oil pressure regulating valves
Oil burner fuel units incorporating an oil pressure regulating valve
Constant level flow control valves for regulating flow of oil to oil burners, and equipped with non-electric automatic motoring for flame control
Constant level flow control valves, non-motoring type
B. Self-actuated control valves:
Self-contained thermostatic steam radiator supply valves (not including vents or traps)
Combinations of self-actuated thermostats and valves
Self-contained thermostatic gas valves, including those designed specifically for domestic water heater control
Self-contained domestic hot water heater regulators consisting of valve and immersion thermostat, and safety control if necessary, when designed specifically for that purpose
C. Gas pressure regulators:
Gas pressure regulators of all sizes and types normally used and supplied for regulating the pressure of natural, mixed or artificial gas or liquefied petroleum gas in domestic and commercial installations
D. Miscellaneous control equipment:
Non-electric boiler water feeders and injectors
Group 5: Barometric damper regulators, but not including power-operated commercial and industrial sizes:
All sizes for portable space heaters
All sizes for domestic central heating plants
All sizes for commercial and industrial boilers, not power-operated
Group 6: Other miscellaneous non-electric controls, replacement parts and subassemblies used with the items listed under groups 1 to 5 inclusive.

Excluded are those controls designed specifically for and used primarily with ranges and industrial process equipment.

This amendment shall become effective March 1, 1946.

NOTE: The reporting requirements of this amendment have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942.

Issued this 1st day of March 1946.

JAMES G. ROGERS, Jr.,
Acting Administrator.

[F. R. Doc. 46-3271; Filed, Mar. 1, 1946; 11:17 a. m.]

Regional and District Office Orders.

LIST OF COMMUNITY CEILING PRICE ORDERS

The following orders under Revised General Order 51 were filed with the Division of the Federal Register February 25, 1946.

Region I

Boston Order 1–C, Amendment 16, covering poultry in Massachusetts except Dukes and Nantucket counties. Filed 9:42 a. m.

Boston Order G–3, Amendment 7, covering dry groceries sold by Groups 3 and 4 stores in certain areas in New England. Filed 9:43 a. m.

Boston Order 6–O, Amendment 2, covering eggs sold by Groups 1 and 2 stores in the Greater Boston Trading area. Filed 9:43 a. m.

Boston Order 6–O, Amendment 3, covering eggs sold by Groups 1 and 2 stores in the Greater Boston Trading area. Filed 9:43 a. m.

New England Order 7–F, Amendment 44, covering fresh fruits and vegetables in the Boston area. Filed 9:41 a. m.

New England Order 8–F, Amendment 40, covering fresh fruits and vegetables in certain Defined areas in Massachusetts. Filed 9:41 a. m.

New England Order 9–F, Amendment 41, covering fresh fruits and vegetables in certain Defined areas in Massachusetts. Filed 9:41 a. m.

New England Order 10–F, Amendment 39A, covering fresh fruits and vegetables in certain Defined areas in Massachusetts. Filed 9:41 a. m.

New England Order 13–F, Amendment 21, covering fresh fruits and vegetables in the Brockton area. Filed 9:42 a. m.

New England Order 14–F, Amendment 2, covering fresh fruits and vegetables in the cities and towns of Barnstable county, Massachusetts. Filed 9:42 a. m.

Region II

New York Order 14–F, Amendment 3, covering fresh fruits and vegetables in the Five Boroughs of New York City. Filed 9:33 a. m.

New York Order 15–F, Amendment 3, covering fresh fruits and vegetables in all of Nassau and Westchester counties, New York. Filed 9:33 a. m.

New York Order 16–F, Amendment 8, covering fresh fruits and vegetables in Dutchess, Orange, Putnam, Rockland, Suffolk and Ulster counties, N. Y. Filed 9:33 a. m.

New York Order 30, Amendment 2, covering dry groceries in certain counties in New York. Filed 9:34 a. m.

New York Order 6–W, Amendment 2, covering dry groceries in certain counties in New York. Filed 9:34 a. m.

New York Order 21–O, covering eggs. Filed 9:36 a. m.

Syracuse Order 5–F, Amendment 4, covering fresh fruits and vegetables in certain counties in New York. Filed 9:29 a. m.

Syracuse Order 6–F, Amendment 4, covering fresh fruits and vegetables in the cities of Syracuse, Watertown, Utica and their free Delivery Zones, New York. Filed 9:29 a. m.

Syracuse Order 7–F, Amendment 3, covering fresh fruits and vegetables in certain areas in New York. Filed 9:29 a. m.

Scranton Order 2–C and 1–O, covering poultry and eggs in the city of Scranton and Borough of Dunmore in Lackawanna county, Pennsylvania. Filed 9:43 a. m.

Syracuse Orders 5–D and 6–D, covering butter and cheese in certain counties in New York. Filed 9:30 a. m.

Syracuse Orders 7–D and 8–D, covering butter and cheese in certain counties in New York. Filed 9:30 a. m.

Syracuse 17, Amendment 5, covering dry groceries in certain counties in New York. Filed 9:45 a. m.

Syracuse Order 18, Amendment 3, covering dry groceries in certain counties in New York. Filed 9:45 a. m.

Syracuse Orders 43 and 44, Amendments 2 and 3, covering dry groceries in certain counties in New York. Filed 9:29 and 9:30 a. m.

Syracuse Order 45, Amendment 3, covering dry groceries in certain counties in New York. Filed 9:30 a. m.

Syracuse Order 4–W, Amendment 4, covering dry groceries in certain counties in New York. Filed 9:46 a. m.

Syracuse Order 11–W, Amendment 3, covering dry groceries in certain counties in New York. Filed 9:31 a. m.

Region III

Charleston Order 7–F, Amendment 50, covering fresh fruits and vegetables in Lincoln, Logan, Mingo and Wayne countites, except the City of Huntington in Wayne county, West Virginia. Filed 9:31 a. m.

Charleston Order 9–F, Amendment 50, covering fresh fruits and vegetables in Cabell county and the city of Huntington in Wayne county, West Virginia. Filed 9:31 a. m.

Charleston Order 10–F, Amendment 50, covering fresh fruits and vegetables in Calhoun, Jackson, Mason, Pleasants, Ritchie, Roane, Wirt and Wood counties, West Virginia. Filed 9:31 a. m.

Charleston Order 11–F, Amendment 50, covering fresh fruits and vegetables in Berkeley, Jefferson and Morgan counties, West Virginia. Filed 9:31 a. m.

Charleston Order 14–F, Amendment 17, covering fresh fruits and vegetables in certain counties in West Virginia. Filed 9:32 a. m.

Charleston Order 15–F, Amendment 47, covering fresh fruits and vegetables in certain counties in West Virginia. Filed 9:32 a. m.

Charleston Order 16–F, Amendment 47, covering fresh fruits and vegetables in Boone, Fayette, Kanawha, Putnam and Raleigh counties, West Virginia. Filed 9:32 a. m.

Charleston Order 17–F, Amendment 46, covering fresh fruits and vegetables in

certain counties in West Virginia. Filed 9:32 a. m.

Charleston Order 10–O, Amendment 1, covering eggs in certain counties in West Virginia. Filed 9:46 a. m.

Charleston Order 11–O, Amendment 1, covering eggs in certain counties in West Virginia. Filed 9:46 a. m.

Charleston Order 12–O, Amendment 1, covering eggs in certain counties in West Virginia. Filed 9:46 a. m.

Cleveland Order 6–F, Amendment 13, covering fresh fruits and vegetables in Cuyahoga county, Ohio. Filed 9:46 a. m.

Cleveland Order 7–F, Amendment 13, covering fresh fruits and vegetables in certain counties in Ohio. Filed 9:47 a. m.

Detroit Order 10–F, Amendment 10, covering fresh fruits and vegetables in Wayne and Macomb counties, Michigan. Filed 9:43 a. m.

Detroit Order 10–F, Amendment 11, covering fresh fruits and vegetables in certain counties in Michigan. Filed 9:44 a. m.

Detroit Order 10–F, Amendment 12, covering fresh fruits and vegetables in certain counties in Michigan. Filed 9:44 a. m.

Detroit Order 5–C, Amendment 1, covering poultry in Wayne county, Michigan. Filed 9:45 a. m.

Detroit Order 8–D, covering butter and cheese in certain counties in Michigan. Filed 9:45 a. m.

Detroit Order 12, Amendment 10, covering dry groceries. Filed 9:44 a. m.

Detroit Order 13, Amendment 8, covering dry groceries. Filed 9:44 a. m.

Detroit Order 26, Amendment 3, covering dry groceries in the Saginaw area. Filed 9:45 a. m.

Detroit Order 2–W, Amendment 3, covering dry groceries in the Saginaw area. Filed 9:47 a. m.

Detroit Order 2–W, Amendment 8, covering dry groceries. Filed 9:47 a. m.

Detroit Order 6–W, Amendment 3, covering dry groceries in the Saginaw area. Filed 9:47 a. m.

Detroit Order 16–W, Amendment 2, covering dry groceries in the Grand Rapids area. Filed 9:47 a. m.

Detroit Order 27–W, Amendment 2, covering dry groceries in the Grand Rapids area. Filed 9:48 a. m.

Escanaba Order 3–D, covering butter and cheese in certain counties in Michigan, except Mackinac Island in Mackinac county, Michigan. Filed 9:36 a. m.

Indianapolis Order 14–F, Amendment 55, covering fresh fruits and vegetables in Marion, Vigo and Tippecanoe counties, Indiana. Filed 9:48 a. m.

Indianapolis Order 15–F, Amendment 55, covering fresh fruits and vegetables in Wayne, Delaware and Allen counties, Indiana. Filed 9:48 a. m.

Indianapolis Order 16–F, Amendment 55, covering fresh fruits and vegetables in the county of St. Joseph. Filed 9:48 a. m.

Indianapolis Order 17–F, Amendment 55, covering fresh fruits and vegetables in the county of Vanderburgh, Indiana. Filed 9:48 a. m.

Louisville Order 12–F, Amendment 57, covering fresh fruits and vegetables in Jefferson county, Kentucky and Clark and Floyd counties, Indiana. Filed 9:49 a. m.

Louisville Order 17–F, Amendment 23, covering fresh fruits and vegetables in certain counties in Kentucky. Filed 9:49 a. m.

Louisville Order 18–F, Amendment 17, covering fresh fruits and vegetables in certain counties in Kentucky. Filed 9:49 a. m.

Louisville Order 19–F, Amendment 17, covering fresh fruits and vegetables in certain counties in Kentucky. Filed 9:50 a. m.

Louisville Order 23–F, Amendment 9, covering fresh fruits and vegetables in Boyd county, Kentucky. Filed 9:50 a. m.

Louisville Order 25–F, covering fresh fruits and vegetables in certain counties in Kentucky. Filed 9:50 a. m.

Louisville Order 26–F, covering fresh fruits and vegetables in certain counties in Kentucky. Filed 9:51 a. m.

Louisville Order 3–C, Amendment 9, covering poultry in Jefferson county, Kentucky and Clark and Floyd counties, Indiana. Filed 9:51 a. m.

Region IV

Jacksonville Order 14–F, Amendment 16, covering fresh fruits and vegetables in the city of Jacksonville, Florida. Filed 9:46 a. m.

Jacksonville Order 24–O, Amendment 9, covering eggs in Duval county, Florida. Filed 9:51 a. m.

Miami Order 5–F, Amendments 19 and 20, covering fresh fruits and vegetables in certain cities and towns in Florida. Filed 9:51 a. m.

Miami Order 6–F, Amendments 17 and 18, covering fresh fruits and vegetables in the Tampa, Florida area. Filed 9:51 and 9:52 a. m.

Miami Order 7–F, Amendment 10, covering fresh fruits and vegetables in certain areas in Florida. Filed 9:52 a. m.

Miami Order 9, Amendment 1, covering dry groceries in Dade, Broward, Hillsborough and Pinellas counties, Florida. Filed 9:52 a. m.

Miami Order 11, covering dry groceries in Monroe county, Florida. Filed 9:53 a. m.

Miami Order 12, Amendment 1, covering dry groceries in the Miami, Florida area. Filed 9:53 a. m.

Miami Order 12–O, Amendments 7 and 8, covering eggs in Dade county, Florida. Filed 9:54 a. m.

Miami Order 12–C, Amendment 3, covering poultry in Broward, Collier, and Monroe counties, Florida. Filed 9:53 a. m.

Miami Order 13–C, Amendment 2, covering poultry in Dade county, Florida. Filed 9:53 a. m.

Miami Order 5–W, Amendment 1, covering dry groceries in Dade, Broward, Hillsborough and Pinellas counties, Florida. Filed 9:54 a. m.

Miami Order 5–W, Amendment 9, covering dry groceries in Dade, Broward, Hillsborough, and Pinellas, counties, Florida. Filed 9:52 a. m.

Miami Order 6–W, Amendments 1 and 10, covering dry groceries in certain counties in Florida. Filed 9:54 and 9:53 a. m.

Raleigh Orders 23 and 24, Amendment 1, covering dry groceries sold by Groups 1 and 2 stores and 3 and 4 stores in certain counties in North Carolina. Filed 9:54 a. m.

Raleigh Orders 25 and 26, Amendment 1, covering dry groceries sold by Groups 1 and 2 stores and 3 and 4 stores in certain counties in the North Carolina area. Filed 9:54 and 9:55 a. m.

Raleigh Orders 7–W and 8–W, Amendment 1, covering dry groceries in the North Carolina area. Filed 9:55 a. m.

Region VIII

Phoenix Order 9–F, Amendment 29, covering fresh fruits and vegetables in the Phoenix area. Filed 9:39 a. m.

Phoenix Order 10–F, Amendment 25, covering fresh fruits and vegetables in the Tucson area. Filed 9:39 a. m.

Phoenix Order 11–F, Amendment 24, covering fresh fruits and vegetables in the Cochise area. Filed 9:40 a. m.

Portland Order 32–F, Amendment 15, covering fresh fruits and vegetables in certain areas in Oregon. Filed 9:40 a. m.

Portland Order 33–F, Amendment 15, covering fresh fruits and vegetables in Roseburg, Grants Pass, Ashland, Lakeview, Oregon area. Filed 9:40 a. m.

Portland Order 34–F, Amendment 14, covering fresh fruits and vegetables in the Astoria, Coos Bay, Oregon area. Filed 9:40 a. m.

Portland Order 35–F, Amendment 15, covering fresh fruits and vegetables in the Florence, Reedsport, Coquille, Oregon area. Filed 9:40 a. m.

Portland Order 36–F, Amendment 15, covering fresh fruits and vegetables in the cities of Bend and Pendleton, Oregon. Filed 9:40 a. m.

Portland Order 37–F, Amendment 15, covering fresh fruits and vegetables in the La Grande, Baker, Redmond, Heppner, Oregon area. Filed 9:40 a. m.

Portland Order 38–F, Amendment 15, covering fresh fruits and vegetables in the Haines, Wallowa, Enterprise, Oregon area. Filed 9:40 a. m.

Portland Order 39–F, Amendment 15, covering fresh fruits and vegetables in the Albany, Corvallis, Eugene, Oregon area. Filed 9:40 a. m.

Portland Order 40–F, Amendment 13, covering fresh fruits and vegetables in the City of The Dalles, Oregon. Filed 9:41 a. m.

Portland Order 41–F, Amendment 16, covering fresh fruits and vegetables in the Kelso, Salem, Hood River, Clatskanie, Forest Grove, Oregon area. Filed 9:41 a. m.

Portland Order 42–F, Amendment 16, covering fresh fruits and vegetables in certain areas in Oregon. Filed 9:41 a. m.

Nevada Order 32, Amendments 4 and 5, covering dry groceries in the Reno and Sparks area. Filed 9:37 a. m.

Nevada Order 33, Amendments 4 and 5, covering dry groceries in certain areas in Nevada. Filed 9:37 a. m.

Nevada Order 34, Amendments 4 and 5, covering dry groceries in certain areas in Nevada. Filed 9:38 a. m.

Nevada Order 35, Amendments 4 and 5, covering dry groceries in Henderson, Boulder City, Las Vegas, Pittman and Whitney. Filed 9:38 a. m.

Nevada Order 37, Amendments 3 and 4, covering dry groceries in Boulder City, Henderson and Las Vegas. Filed 9:38 a. m.

Nevada Order 38, Amendment 1, covering dry groceries in Carson City, Fallon, Lovelock, Reno, and Sparks. Filed 9:39 a. m.

Nevada Order 38, covering dry groceries in Carson City, Fallon, Lovelock, Reno and Sparks. Filed 9:38 a. m.

Nevada Order 39, Amendment 1, covering dry groceries in Babbitt, Elko, Ely, Tonopah, and Winnemucca. Filed 9:39 a. m.

Nevada Order 39, covering dry groceries in Babbitt, Elko, Ely, Tonopah and Winnemucca. Filed 9:39 a. m.

Copies of any of these orders may be obtained from the OPA Office in the designated city.

ERVIN H. POLLACK,
Secretary.

[F. R. Doc. 46-3163; Filed, Feb. 27, 1946; 4:30 p. m.]

[Region VIII Order G-3 Under MPR 329, Amdt. 14]

FLUID MILK IN SAN FRANCISCO REGION

An opinion accompanying this amendment has been issued simultaneously herewith.

Order No. G-3 under Maximum Price Regulation No. 329 is amended in the following respects:

1. Paragraph (a) (1) is hereby amended by striking from said paragraph the following description of areas "Marin County—that portion lying east of State Highway No. 1 and south of the Point Reyes-Novato Highway and all points in Marin County within one-half mile of that area" and Marin County—remaining portion" and the accompanying prices, and substituting therefor the following:

Location of dairy	*Maximum price*
Marin County—that portion lying east of State Highway No. 1 and south of a line commencing at Point Reyes Station proceeding easterly along the Point Reyes-Novato Highway, northerly along U. S. Highway No. 101, thence easterly along Atherton County Road to State Highway No. 37 and easterly along said state highway to the eastern boundary of Marin County, and all portions in Marin County within one-half mile of that area	$0.95
Marin County—remaining portion	.935

This amendment to Order No. G-3 shall be effective as of May 9, 1943.

Issued this 27th day of February 1946.

BEN C. DUNIWAY,
Regional Administrator.

Approved: February 26, 1946.

T. G. STITTS,
Director, Dairy Branch, Production and Marketing Administration, United States Department of Agriculture.

[F. R. Doc. 46-3164; Filed, Feb. 27, 1946; 4:30 p. m.]